



# 2013-14

**Second Interim Report**  
For the Period Ending January 31, 2014

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**Business Services**

March 4, 2014

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

The Hemet Unified School District is located at:  
1791 W. Acacia Avenue, Hemet, CA 92545  
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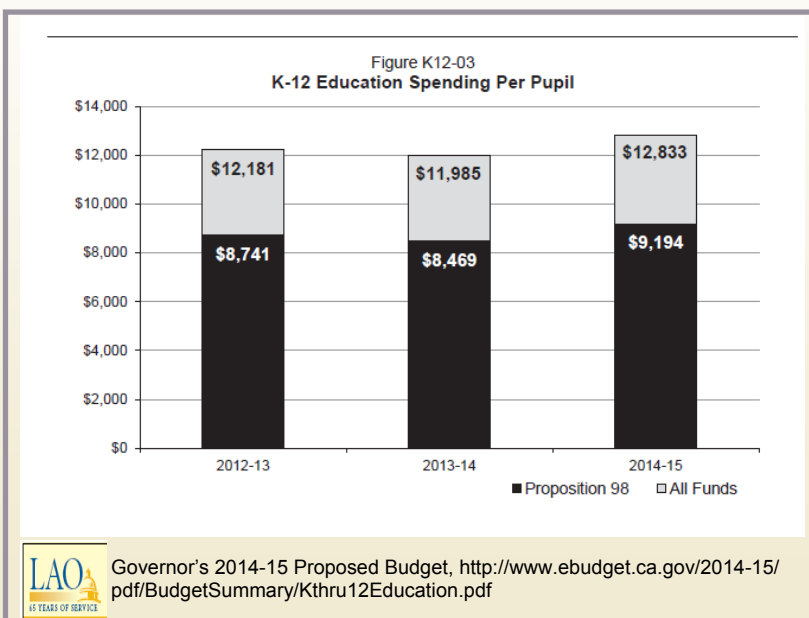
# Executive Summary

## FINANCIAL OUTLOOK

The state budget outlook for the 2013-14 year and beyond appears to be considerably brighter than it has been over the past several years. Much of the improvement can be attributed to the Local Control Funding Formula enacted with the state's 2014 budget as well as revenues flowing in from Proposition 30. Prop 30 was approved by voters in November 2012. LCFF provides additional funding to schools for students identified as low income, English learners, or foster youth. Prop 30 provides additional revenues to schools through temporary increases in income and sales taxes. The quarter cent sales tax increase expires in 2016 and the added tax on income expires in 2018. In addition, the economy maintains a gradual, but steady recovery from the recession.

Revenues are coming in to the state at levels higher than estimated and as a result, the Governor has proposed nearly \$11.8 billion in increases to Proposition 98 funding for 2014-15. \$6.7 billion will be used to pay down debt including deferrals. The remaining \$4.5 billion to be directed toward fully funding LCFF in 2014-15 by closing 28 percent of the gap between 2013-14 funding levels and full implementation target funding.

The Legislative Analyst's Office (LAO) Prop 98 Education Analysis Report (February 14, 2014) reviewed the governor's January budget proposal. In its analysis, the LAO found the January budget proposal to be a reasonable plan with a good mix of one-time and on-going spending.



### Increases in 2014-15 Proposition 98 Spending

(In Millions)

#### Accounting Adjustments

Remove prior-year one-time actions	-\$2,423
Fund QEIA program outside of Proposition 98	-361
Adjust energy efficiency funds	-101
<b>Subtotal</b>	<b>(-\$2,885)</b>

#### Policy Changes

Fund increase in school district LCFF	\$4,472
Pay down remaining deferrals (one-time)	2,474
Augment CCC Student Success and Support Program	200
Augment CCC maintenance and instructional equipment (one-time)	175
Fund 3 percent CCC enrollment growth	155
Provide 0.86 percent COLA to select K-14 programs	82
Increase funding for K-12 pupil testing	46
Fund increase in COE LCFF	26
Other changes	1
<b>Subtotal</b>	<b>(\$7,631)</b>
<b>Total Changes</b>	<b>\$4,746</b>

QEIA = Quality Education Investment Act; LCFF = Local Control Funding Formula; CCC = California Community Colleges; COLA = cost-of-living adjustment; and COE = county office of education.



Taylor, M/ The 2014-15 Budget: *Overview of the Governor's Budget*, (January 2014) from: <http://www.lao.ca.gov/reports/2014/bud/budget-overview/budget-overview-2014.pdf>



# Executive Summary

## BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The Second Interim report reflects the current financial status of the district as of January 31 as well as budget revisions based on expenditure and revenue trends and other available information. The Second Interim financial report must be approved by each district's Governing Board by March 17th. More concrete data is available for the Second Interim financial report than was available for the First Interim report that was presented to the Board in January. In a typical year, budget projections contained in the Second Interim report should be closely aligned with the district's final actual revenues and expenditures reported at the close of the fiscal year.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify the district's financial condition as either positive—will meet its financial obligations for the current and two subsequent years; qualified—may not meet its financial obligations for the current or two subsequent years; or negative—will be unable to meet its financial obligations for the current or two subsequent years.

## FISCAL OVERVIEW

As reported at its First Interim report, the district's 2012-13 enrollment showed a decline from the prior year. CalPADS enrollment data that was certified in early February shows the district's October enrollment at 20,931 including district students in non-public schools. The certified enrollment is a decrease of 199 students from enrollment reported in October 2012. Compared to recent years when enrollment continued a steady decline during the year, enrollment figures reported in February indicate enrollment has remained fairly flat since October.

The district's 2013-14 adopted budget was based on projected enrollment of 21,078 students. While enrollment is down from budgeted projections, it will not have a significant impact on revenues for the current year. Under the LCFF model, funding for districts with declining enrollment will continue to be based on the prior year average daily attendance (ADA), with some adjustments for students transferring in and out of charter schools. The financial impact of this year's enrollment decline will be felt in 2014-15 unless next year's enrollment increases above this year's level.

Changes to projected revenues and expenditures are proposed at Second Interim from amounts previously approved. An increase of \$2.2 million is projected for combined general fund revenues and other sources. Expenditures are being increased by a total of \$9.1 million. While all projections for budgeted revenue and expenditure amounts, especially in the Restricted General Fund may not come to bear, expense budgets in most cases have been revised to cover potential obligations based on current trends, encumbrances, and vacant positions.



The proposed changes to both revenue and expenditure budgets at Second Interim decreases the combined general fund ending balance by almost \$7.1 million. Increased revenues are related primarily to transportation service contracts. There is a small increase to the local control funding formula (LCFF) revenues which is off-set by reductions to federal and state revenues. Increases for potential salary and benefit settlements with Hemet's bargaining units make up the majority of the added expenditures. Other expenditure growth is generally for costs related to expanded transportation services.

County Offices of Education, School Services of California (SSC), Fiscal Crisis Management Advisory Team (FCMAT), Riverside County Schools Advocacy Association (RCSAA) and other groups continue to advise school districts on best assumptions to use when developing their budgets. Assumptions include cost of



living adjustment (COLA) factors, LCFF gap funding percentages, and recommended reserves. Many of these groups have advised districts to set aside a reserve equal to the subsequent year’s gap funding because the gap funding is not been mandated through legislation. These advisory groups also recommend districts set reserve levels higher than the state minimum to help lower borrowing costs for capital expenditures, improve its credit rating, and to avoid periods of cash shortfalls when temporary cash loans would be necessary. In response to these recommendations, the district has established a reserve level of 5.0%.

Hemet Unified will be self-certifying its financial status as ‘positive’ for the 2013-14 Second Interim Report. This is the first year since the 2011-12 that the district has certified as ‘positive’ in both its First and Second Interim reports. A positive certification means the district projects it will have sufficient funds to meet its obligations in the current and two subsequent fiscal years based on a variety of assumptions in its multi-year projections.

The district has used assumptions for cost-of-living adjustments (COLA) and gap funding of LCFF revenue recommended by FCMAT, School Services of California and the Riverside County Office of Education in developing its current year budget and projections for the two following years. For 2013-14, the COLA rate used is 1.57% and 11.78% as the amount of LCFF that will be funded between the 2012-13 base and the district’s fully funded target. For 2014-15 a COLA 0.86% and LCFF gap funding at 28.05% was used. 2015-16 projections assume COLA of 2.12% and gap funding at 33.95%. On the expenditure side, assumptions included the restoration of five or six days to the work year for all employee groups in the current year, as well a potential 4.0% increase in salaries for all employees and a \$1,500 increase to health and welfare caps. Salaries and benefits are also increased in both years by 1.6% for the average cost to fund step and column movement.

Using these assumptions, the district anticipates that while it will be deficit spending in the current and following fiscal year, it will have sufficient funds to meet its financial obligations through 2015-16.

The district’s cash balance at the end of the 2013-14 fiscal year is projected to be \$1.4 million. While this is a lower balance than the district had at the end of 2012-13, it does not include any temporary cash loans through the Tax Revenue Anticipation Note (TRAN) program. It is expected an approximate \$4.0 million loan from Fund 67—Self Insurance Fund may be necessary to fund cash shortfalls at year end until the June apportionment is paid in early July. The actual cash balance projected for June 30th, without the loan from Fund 67 would be a negative \$3.6 million.

## SECOND INTERIM SUMMARY

### Changes from the January 31 board approved operating budget:

- LCFF increases by \$237,573
- Federal and state revenue decrease \$183,835
- Local revenues increase \$2,111,700
- Transfers In/Other Sources decrease \$11,177
- Expenditures increase \$9,060,579
- Transfers Out/Other Uses increase \$195,123
- Contributions from the Unrestricted General Fund to restricted resources increase \$2,303,100
- The Combined General Fund ending balance is projected to decrease by \$7.1 million

<b><u>Changes to the Combined General Fund</u></b>	
Revenue Limit	\$ 237,573
Federal, State, and Local Revenue	1,927,865
Sources/Transfers In	(11,177)
<b>Change in Revenue</b>	<b>\$ 2,154,261</b>
<b>Change in Expenditures/Uses</b>	<b>\$ 9,255,702</b>
<b>Change in Fund Balance (Revenue minus Expenses)</b>	<b>(\$ 7,101,441)</b>

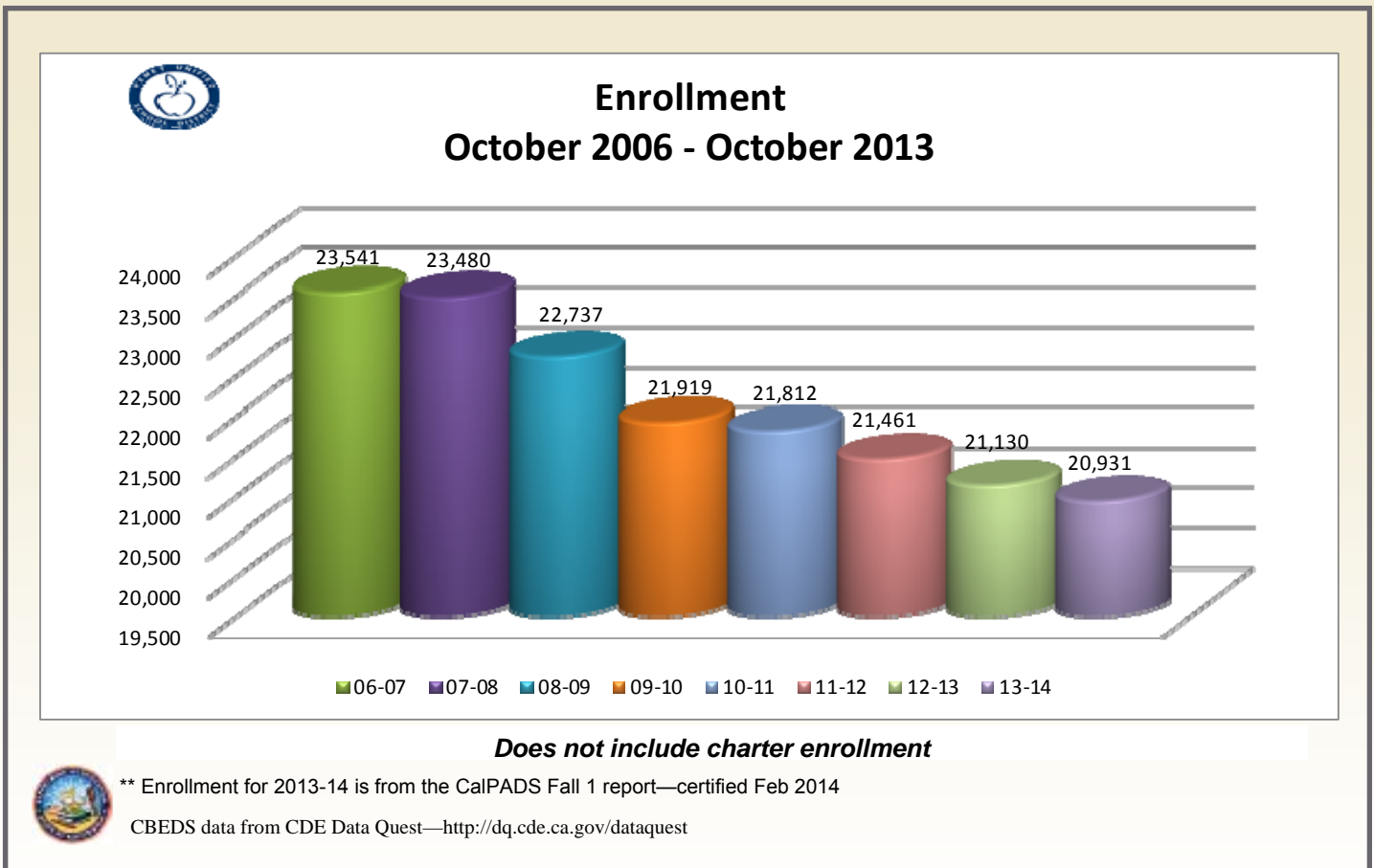


# ENROLLMENT AND ADA

Hemet Unified has seen an average 1.66% annual decline in enrollment since 2006-07 when enrollment reached a high of 23,541 students, including district students in non-public schools. 2013-14 enrollment continues the downward trend. The 2013-14 adopted budget originally projected a decrease of 52 students for 2013-14 to 21,078. However enrollment data for October 2013, excluding charter school students, shows there were just 20,931 students enrolled in the district's schools. The enrollment loss is 199 students or 0.94% when compared to the certified enrollment of 21,130 for 2012-13. This is the seventh consecutive year of enrollment decline. Since 2006-07, the district has seen enrollment shrink by 2,610 students or almost 11.10%.

This year student enrollment has remained fairly stable since the first week in October compared to the previous few years when enrollment continued to decline. Trends however, typically show enrollment will experience normal decline through the end of the year. Preliminary enrollment projections for the 2014-15 year indicate enrollment will lose another 200 students below the October 2013 count.

The district has been successful in improving its rate of student attendance during the past several years. Various attendance improvement incentives are sponsored at the site level and the district has an active Saturday School program. In order to further improve rates of attendance, staff is in the process of analyzing attendance data by grade and school to determine where to focus further attention. Hemet's ADA rate is currently about 94.0%. Increasing rates of attendance can help to mitigate the impact of lower enrollment on revenue generated by ADA.





# Second Interim Revisions

## General Fund

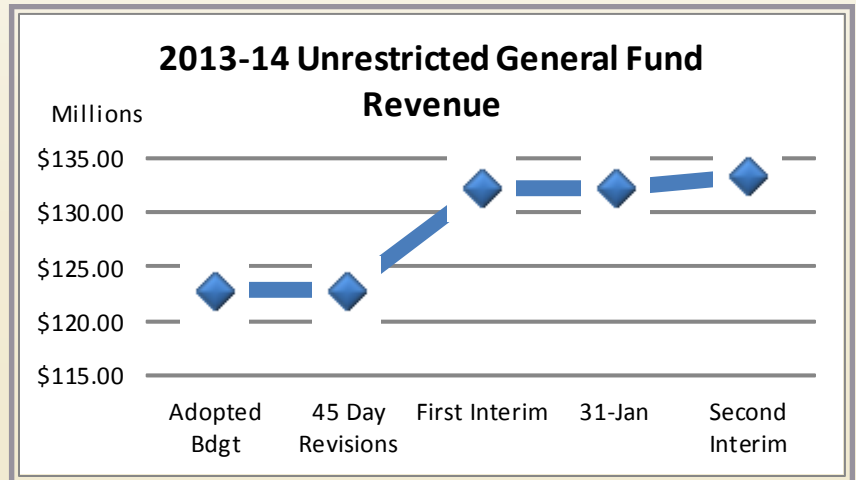
### UNRESTRICTED GENERAL FUND

#### Revenues

##### Local Control Funding Formula (LCFF)

Hemet Unified School District's unrestricted general fund revenues were projected to be \$122.8 million in the 2013-14 budget adopted in June 2013, excluding contributions to the restricted general fund. This estimate was based on the former Revenue Limit funding formula. The revenue estimate included a deficit factor of 81.003% to the per ADA base rate of \$6,965.44 per average daily attendance (ADA). With adoption of the state budget in mid June, the new Local Control Funding Formula (LCFF) was put in place. Hemet USD's First Interim budget revisions included an additional \$4.7 million due to the new funding formula.

LCFF revenues are revised upward for the Second Interim report due to changes in ADA and other adjustments to calculation factors in the new formula. Unrestricted general fund LCFF sources are now budgeted at \$126.0 million and include \$19.5 million in local property tax revenues, \$19.6 million in EPA receipts, and a transfer out of \$6.5 million to restricted resources for special education students and deferred maintenance. Another \$507,727 in property tax receipts is transferred out to charter schools.



#### Summary of Unrestricted General Fund Revenues, Expenditures and Fund Balance

		Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a	<b>Beginning Balance</b>	\$ 29,739,081	\$ 30,974,892	\$ -	\$ 30,974,892
b	Revenues/Sources/Contributions	\$ 108,664,086	\$ 115,817,130	\$ (1,174,381)	\$ 114,642,749
c	Expenses/Uses	\$ 114,634,146	\$ 114,830,053	\$ 6,070,242	\$ 120,900,295
d (b-c)	<b>Excess/(Deficit)</b>	\$ (5,970,060)	\$ 987,077	\$ (7,244,623)	\$ ( 6,257,546)
e (a+d)	<b>Ending Balance</b>	\$ 23,769,081	\$ 31,961,969	\$ (7,244,623)	\$ 24,717,346
	Assignments/Commitments	\$ 23,769,021	\$ 31,961,969	\$ (7,244,623)	\$ 24,717,346
	<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -

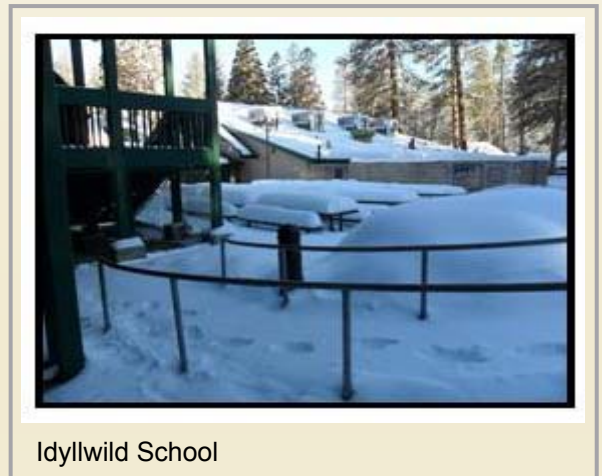


## Federal, Other State and Local Revenues

Projected unrestricted federal revenues are decreased by \$504,601 for Medicare Administrative Activities (MAA) reimbursements. These reimbursements continue to be held by the federal government pending the outcome of audits of filed claims. Budget for MAA revenue will be re-budgeted once the funds are received. There is no change to revenues budgeted in the Other State Revenue category and remains at \$3.3 million. Local revenues in the unrestricted general fund are projected to be just over \$4.0 million. This is a \$1.4 million increase from the previously budgeted amount. The increase is for transportation contracts, field trip revenues from other districts, and refunds from SCEET recorded in H&W holding accounts for each bargaining unit. The net change to unrestricted general fund revenues is an increase of \$1,128,719.

## Expenditures

Budgeted expenditures in the unrestricted general fund as of January 31 totaled \$114.8 million, a slight increase from the original budget adopted in June. Budgets were previously increased to account for carry over balances. For Second Interim budget revisions, staff is proposing to increase expenditures by almost \$5.9 million. \$4.9 million is added to salary and benefits to account for potential negotiated agreements with both of the district's bargaining units. At this time, salary costs and related benefit costs are expected to increase 4.0%. In addition an increase to the district health and welfare cap of \$1,500 is projected. This would bring the cap up to \$10,600 for certificated bargaining unit members and \$8,700 for classified employees. Budgets in the salaries and benefits categories also show an additional increase of \$152,000 for added positions. Other unrestricted general fund expenditures are increased by \$845,000. Added costs for district field trips which reduce expenses in the restricted general fund are off-set by reductions to supplies. \$20,000 is added to capital equipment for the purchase of vehicles for the grounds department.



## Sources/Uses/Contributions

There are currently no transactions anticipated for the year in the unrestricted general fund in the Transfers In, or the Other Sources or Other Uses categories.

\$195,623 is projected to be spent as Transfers Out to Other Funds. Transfers to the Child Development Fund and College Prep High School in the Charter School Fund are expected to be necessary to cover potential salary increases. Neither College Prep nor the district's PreSchool programs are expected to have sufficient funds in the current year to support additional salary or benefit costs.

Finally, in the Contributions category, contributions from the unrestricted general fund to restricted resources for Special Education, Routine Maintenance and debt payments in the redevelopment account are budgeted to increase by \$2.3 million from January 31st levels. The increase in unrestricted general fund contributions is anticipated for potential negotiated salary and benefit increases in special education and routine maintenance. Transportation accounts in the restricted general fund will also see increases to contributions from the holding account in the unrestricted general fund where contract payments are deposited.

## Unrestricted Ending Balance

As a result of the combined changes to revenues, expenditures, and other sources/uses in the Unrestricted General Fund, the ending balance is projected to decrease by \$6.3 million and end the year at \$24.7 million. The ending fund balance is made up of \$9.9 million for economic uncertainties, \$280,594 for stores inventory and revolving cash, \$1.5 million for in H&W holding accounts and \$118,249 as carry over balances in other accounts. The remaining \$13.0 million in fund balance reserves are set aside for implementation of 2014-15 LCAP initiatives and projects including reduction of class sizes, implementation of the BARR program at all high schools, and restoration of some classified positions. The \$13.0 million also includes funds set aside for restoration and augmentation of site discretionary and athletic budgets and to upgrade and replace technology in classrooms.



## **RESTRICTED GENERAL FUND**

As part of the phase-in implementation of the Local Control Funding Formula, some revenues and expenditures previously reported in the restricted general fund will be need to be moved to the unrestricted general fund before the close of the 2013-14 year. The largest source of revenues and expenses that will be moved out of the restricted general fund for Hemet Unified are its Home-To-School and Special Education Transportation accounts. In the Second Interim report transportation revenues and costs continue to be reported as restricted.

Expenses and related revenues/contributions for both transportation programs currently total approximately \$17.0 million including costs for projected salary and benefit increases held in a restricted holding account. Year-end reporting will show the \$17.0 million as an increase to the unrestricted general fund totals and an equivalent decrease to restricted general fund. An additional \$2.0 million in expenses charged to Economic Impact Aid (EIA) in 2013-14 will be moved to the unrestricted general fund in 2014-15.

### **Revenue**

Hemet Unified School District's restricted general fund revenues in the Second Interim budget projection total \$54.8 million. The budget for restricted revenues is being increased by \$1.0 million. The budget changes include an increase of \$454,000 for the federal mental health allocation for Special Education non-public school placements, the BARR program at Hemet High School and a new Read 180 grant for special education students at two middle schools. A \$133,234 decrease in state revenues is for lower than originally projected mental health allocations for district students. An increase to local revenues amounts to \$715,953 and is made up of \$1.3 million for new transportation contracts off-set by decreases to various special education allocations.



### **Expenditures**

Projected changes to the restricted general fund expenditures equate to an increase of \$3.2 million. Cost increases in the salaries and benefits categories include \$2.26 million for a projected 4.0% increase to salary and associated benefits, along with a \$1,500 per participant increase to the district's health and welfare cap. Another \$600,000 is for added bus drivers and other transportation positions related to new contracts. \$1.0 million is added to books and supplies. The increase in this category is also related to added costs for new transportation contracts including fuel and vehicle repair supplies. A decrease of \$840,980 to the Services/Operating Expenses category is again related to Transportation. It is the off-set by field trip cost increases charged in the unrestricted general fund.

Budgets for capital equipment, and other outgo are budgeted to increase by a combined \$84,500 for various adjustments in transportation and other restricted programs.

### **Other Sources/Uses/Contributions**

Transfers into the restricted general fund from other funds is reduced by \$11,177 for a revised total of \$366,0059. Transfers In come from the Charter School Fund for Special Education services provided to the charter schools. \$1.7 million budgeted in the Other Sources category for lease revenues for bus purchases made earlier in the year.

Contributions to restricted resources from the unrestricted general fund is projected to increase by \$2.3 million. The additional contributions are to support the added cost of potential salary and benefit increases in Special Education and Routine Maintenance. Contributions from the Unrestricted General Fund are expected to total \$18.7 million.

## Restricted Ending Balance

With the 2013-14 Second Interim budget revisions, the restricted general fund ending balance is being reduced by \$835,555 to \$4.15 million.

Programs with projected ending balances in the Restricted General Fund are:

• Medi-Cal Reimbursements—5640	\$ -0-
• Prop 39 Energy Jobs Act—6230	\$ 180,000
• Restricted Lottery—6300	\$ 400,874
• Special Ed—Low Incidence Equipment—6501	\$ 147,265
• Special Ed—Mental Health—6512	\$ 1,313,017
• EIA—7090/7091 *	\$ -0-
• Common Core State Standards—7405	\$ 2,113,000
• EdTech Voucher—9031	\$ 1,931
<b>Total</b>	<b><u>\$ 4,156,087</u></b>

\* EIA is rolled into the LCFF funding beginning in 2013-14. The district is expending the remaining balance in the EIA accounts in the current year. Expenses charged to EIA budgets in 2013-14 will be transferred to the unrestricted general fund beginning July 1, 2014.

Summary of Restricted General Fund Revenues, Expenditures and Fund Balance					
		Adopted Budget	Jan 31 Budget	2nd Interim Changes	First Interim Revised Budget
a	<b>Beginning Balance</b>	\$ 4,978,054	\$ 4,991,642	\$ -	\$ 4,991,642
b	Revenues/Sources/Contributions	\$ 67,084,917	\$ 72,185,610	\$ 241,215	\$ 75,514,252
c	Expenses/Uses	\$ 67,903,450	\$ 73,164,347	\$ 100,000	\$ 76,349,807
d (b-c)	<b>Excess/(Deficit)</b>	\$ ( 818,533)	\$ ( 978,737)	\$ 141,215	\$ (835,555)
e (a+d)	<b>Ending Balance</b>	\$ 4,159,521	\$ 4,012,905	\$ 141,215	\$ 4,156,087
	Legally Restricted/Assignments	\$ 4,159,521	\$ 4,012,905	\$ 141,215	\$ 4,156,087
	<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



# COMBINED GENERAL FUND ENDING BALANCE

As indicated in the table below, the district's originally anticipated a beginning balance of \$34.7 million in the 2013-14 budget adopted in June 2013. At that time expenditures were expected to exceed revenues by \$6.8 million. This information was based on projections formulated before the close of the 2012-13 fiscal year and prior to enactment of the state budget in late June 2013. With the First Interim report, the estimated beginning balance was revised to an actual beginning balance of \$36.0 million.

The ending balance for the combined general fund as of January 31 was estimated at \$36.7 million after making adjustments for the LCFF funding model. In the First Interim report, \$9.15 million was set aside as a 5% reserve for economic uncertainties.

With Second Interim revisions, the ending balance is now projected at \$28.9 million. \$9.9 million is set aside as a 5% reserve for economic uncertainty. In October 2013, the Hemet USD Governing Board approved Resolution 2227 which re-authorized maintaining the district's minimum reserve at 5%. The 5% reserve was originally established by the board in April 2011. The additional balance was authorized for many reasons including lower borrowing rates, improved credit scores and to build up cash reserves to avoid short term cash borrowing.

Assignments and legally restricted balances make up the remaining \$19.0 million of the ending fund balance. \$4.1 million is in restricted resources including special education, lottery, Prop 39 and CCSS. \$1.5 million is reserved in H&W holding accounts and \$3.1 million is reserved in the unrestricted general fund for various reserves and carry overs.

Also included in assigned (reserved) amounts is \$10.00 million set aside for the estimated 2013-14 LCFF gap funding or to work toward meeting the proportionality requirement for the supplemental and concentration grant funds the district receives for its unduplicated count of low income, English learner and foster youth students. Continued increases in the gap funding to fully implement the LCFF are not statutory requirements. As a result, School Services of California has recommended districts set aside the next year's projected gap funding as a reserve in the event the state does not fund the gap. 2014-15 gap funding is currently projected at \$20.0 million. Another aspect of LCFF funding is a requirement to fund additional goods and services for those students for which the district receives supplemental and concentration grants. FCMAT has provided a calculator to determine the district's Minimum Proportionality Percentage through 2016-17. The amount the FCMAT worksheet calculates Hemet USD will be required to provide to meet the minimum proportionality percentage for supplemental and concentration grants for 2014-15 is \$14.5 million. Plans to address the minimum proportionality percentage will be addressed in the district's Local Control Accountability Plan for 2014-15.

Based on the expenditure and revenue projections presented in this report, the district anticipates it will be able to meet all current year obligations and maintain its board authorized 5% reserve for economic uncertainty for 2013-14.

## Components of Ending Balance Combined General Fund First Interim 2013-14

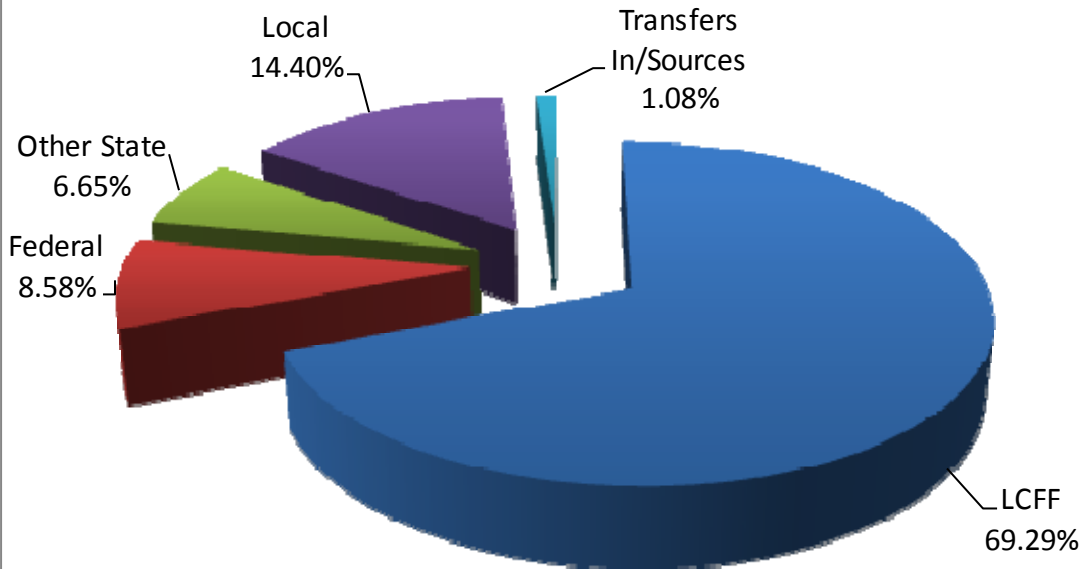
	Adopted Budget	Second Interim Projected Budget
Beginning Fund Balance	\$ 34,717,135	\$ 35,966,535
Net Increase/(Decrease)	(6,788,593)	(7,093,101)
<b>Ending Fund Balance</b>	<b>\$ 27,928,542</b>	<b>\$ 28,873,434</b>
<b>Reserves/Designations</b>		
5% Reserve for Economic Uncertainty	\$ 9,150,000	\$ 9,900,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	255,594	255,594
Legally and/or Restricted Carry Over	4,159,521	4,156,088
HTA H&W Holding Acct		935,335
Other H&W Holding Acct		527,092
Unrestricted Carry Over Balances	3,194,979	3,035,130
Deficit Factor Adjustment	4,210,000	
MYP Deficit Spending	6,933,448	
MYP Planning	-	
LCFF Gap Reserve	-	10,039,195
<b>Total Reserves/Designations</b>	<b>\$ 27,928,542</b>	<b>\$ 28,873,434</b>
Available for Board Designation	\$ -	\$ -



# Charts

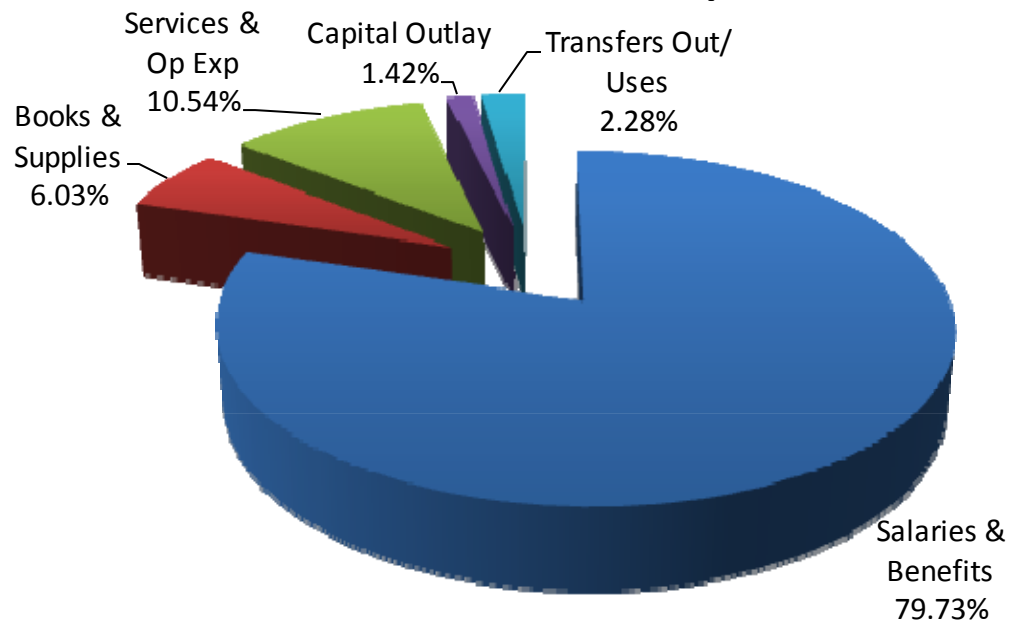
## Revenues

### Combined General Fund Revenue



## Expenses

### Combined General Fund Expenses



# Financial Outlook

## Cash Flow

Hemet Unified's General Fund cash position ebbs and flows with the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied heavily on the deferral of payments to school districts. However, beginning in the current year, the state started to reverse this trend by eliminating many of the deferrals. For 2013-14, it is expected about 15.6% of Hemet Unified's LCFF funds will not be paid until the following fiscal year compared to nearly 22.0% of revenue limit funds deferred in 2012-13. As a result, Hemet Unified's need to rely on temporary Tax Revenue Anticipation Notes (TRANs) has also been scaled back. The district borrowed \$4.47 million in TRANs in July 2013 which was repaid in February 2014. The district will not be participating in a cross-year TRAN in 2013-14 for the first time since 2008-09.



Cash shortfalls are not as severe as they have been in the past due in part to the district accumulating a larger general fund reserve. The district's lowest cash balance this year occurred in late November when it fell to \$5.5 million, excluding TRAN proceeds. Projections show cash shortfalls occurring later in the year, beginning in May and extending through July. A temporary loan from the district's self-insurance fund of approximately \$4.0 million will be used to cover the shortfall. That loan is expected to be repaid in July when the deferred LCFF payments are received. The June 30th cash balance, excluding the \$4.0 million interfund loan is projected to be a negative \$2.6 million.

Preliminary cash flow projections for the 2014-15 year, using revenue and expenditure assumptions presented in the multi-year projection included with this report, indicate that the district's cash position will deteriorate as the district spends down its reserves. Current estimates show the district will either need to issue a regular and mid-year TRAN or borrow from other funds to cover general fund cash shortfalls.

The lowest cash balances for 2014-15 are projected to occur in November 2014 and May 2015. In November a \$2.0 million TRAN or loan from the district's Self Insurance Fund—Fund 67 is expected. With the borrowing, the cash balance for that month is projected to be approximately \$800,000. The November loan is expected to be repaid in January. A loan of \$6.0 million is projected to be necessary in May. The cash balance at the end of May is estimated to be just under \$200,000 and includes the \$6.0 million loan.

# Multi-Year Projections and Assumptions

## REVENUE

The district's multi-year projections for the 2013-14 Second Interim report incorporate many of the recommendations and projections provided by School Services of California (SSC) and the Riverside County Office of Education (RCOE). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT) and developed in conjunction with the California Department of Education was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The worksheet assumptions include increases to the LCFF base rates by COLA in each year. The COLA for 2014-15 is projected at 0.86% and 2.12% for 2015-16. The worksheet also uses assumptions in regards to the percent of funding the state will provide to fill the gap between current year and target LCFF when it is fully implemented. The gap funding rate for 2014-15 is projected at 28.05% and for 2015-16 it is estimated at 33.95%. As the gap narrows, a larger percent of gap funding equates to approximately the same dollar level of funding as the prior year.

CalPADS data for 2013-14 shows the district has 81.60% of its students eligible for free and reduced meals, designated as English Learners or identified as foster youth. This is the percentage that was used to calculate the LCFF supplemental and concentration grants in all three years. Enrollment and ADA for revenue projection purposes is assumed to decline in each of the next two years due high school enrollment transfers to Western Center Academy as that charter expands to high school grade levels. Revenue is assumed to be funded on prior ADA in all years of the projection because of the expected enrollment decline.

Expenses and revenues in the restricted general fund show an overall decline of nearly \$19 million with an equivalent increase to unrestricted revenues and expenses. The change is due to transferring transportation revenues and expenses, along with Economic Impact Aid (EIA) expenses to the unrestricted general fund as part of the LCFF transition.

Combined general fund revenues, transfers in and other sources for 2014-15 are projected to total \$201.0 million or \$10.8 million more than revenue budgeted for the current fiscal year. LCFF revenues are projected to

increase by \$18.5 million as the gap toward full implementation is narrowed. Reductions in all other revenue categories off-set a portion of the increase in LCFF revenues. Federal revenues in 2014-15 are expected to fall by \$1.3 million as restricted carry over balances are expended and one-time grants end. State revenues are projected to decrease by \$3.8 million related to the fall off of the one-time Common Core State Standards grant. Another decline of \$1.0 million in prior year one-time dollars is forecast for local revenues. In the Other Sources category, a drop of \$1.57 million for one-time lease revenues is expected.

2015-16 revenues and other sources are projected to total \$218.5 million, an increase of \$17.6 million. The increase is primarily related to gap funding for LCFF.

Multi-Year Projection Assumptions			
	2013-14	2014-15	2015-16
LCFF Gap Funding	11.780%	28.050%	33.950%
COLA (applied to LCFF base)	1.570%	0.860%	2.120%
Enrollment	20,931	20,688	20,588
ADA (includes County)	19,755.66	19,526.70	19,432.70
ADA %	94.00%	94.00%	94.00%
Funded ADA	19,885.65	19,722.71	19,620.71
Unduplicated % (Rolling 3 Yr Avg)	81.60%	81.60%	81.60%
Staff Growth/Class Size FTE's (CE Tchrs)	8	50	30
School Year (Days)	180	180	180
Furlough /Salary Restoration	5.00%	-	-
Salary Increase	4.00%	0.00%	0.00%
Step & Column	1.60%	1.60%	1.60%
H&W Cap Increase	\$ 1,500		





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## EXPENDITURES

Overall, budgeted expenditures, transfers out, and other uses are projected to increase by \$20.3 million in the combined general fund in 2014-15 for a total of \$217.6 million.

Step and column costs in the district's multi-year projection are assumed to be equivalent to a 1.6% increase to all budgeted salaries and benefits in all years. No cost-of-living increases for salaries for bargaining unit members or management have been included in the district's multi-year projections for either 2014-15 or 2015-16. However, 50 full-time teaching positions are added to salary and benefit costs in 2014-15 as the district works toward lowering class sizes. Salaries and benefits are also increased for added staff to implement LCAP initiatives including rolling out the BARR program to all sites and restoring and adding classified positions.

\$10.8 million is the projected increase for books and supplies for 2014-15. \$9.0 million of the increase is for replacement of outdated technology at the school sites including computers and monitors. Contracted services are expected to increase about \$1.5 million to account for expenses related to the Prop 39 Energy Jobs grant and LCAP initiatives. The budget for one-time capital outlay expenses are expected to decrease by \$2.2 million in 2014-15 from current year levels related to bus purchases and other one-time expenses. \$607,700 in capital equipment is projected to be spent in 2014-15 for athletic and site equipment replacement as well as technology needs and vehicle replacements.

Transfers Out are expected to increase by \$1.25 million. The district is planning to add \$500,000 to its OPEB liability reserve in Fund 20 in the 2014-15 year. In addition, \$710,000 is expected to be provided to the Deferred Maintenance account to support the cost of major repairs district-wide and to meet the 3% of combined general fund expenditures requirement to routine and deferred maintenance that will be re-instated in July 2015.

Expenses for 2015-16 show an overall increase of \$1.7 million. A \$6.3 million growth in the salary and benefit categories for salary step and column movement and 30 new classroom teachers are off-set by a \$4.5 million reduction in other expenditure categories related to CCSS funds that are to be fully expended by June 30, 2015 and the fall off of one-time technology purchases in the prior year.

### Ending Balances

Using the assumptions identified in the table on the previous page, the multi-year projection included in this report show the district deficit spending over the next two years. The combined general fund ending balance drops to \$28.9 million in 2013-14 and further drops to a \$12.3 million in 2014-15. The reserve drops less dramatically in 2015-16 to \$11.4 million. Due to the deficit spending, the district's unrestricted ending balance will drop below the board authorized 5.0% reserve level in the two out years. The reserve is projected to drop to just under 4.6% in 2014-15 and to 4.3% in 2015-16. Should the reserves actually drop below the currently required 5.0% limit, the board will need to consider if it wants to approve a lower reserve level.

### Enrollment and ADA

Enrollment is projected to be decline by approximately 243 students in 2014-15 from October 2013 levels. The loss of students is attributed to the transfer of students to the Western Center Academy as that school expands to serve high school students. Enrollment shows another decline of 100 students in 2015-16 also related to continued WCA expansion. ADA is calculated at a rate of 94%.

### Certification

Based on the assumptions presented in this report, the district expects it **will** meet its financial obligations and maintain the state required 3% reserve in the current and two subsequent years and will self-certify its financial condition as positive.

As the district opens up budget discussions for the 2014-15 fiscal year, the multi-year assumptions presented in this report will be re-evaluated and modified based on updated information provided in the Governor's May Revise budget proposal, negotiation outcomes, approved LCAP, and other factors for the district's adopted budget that will be presented for board approval in late June.



# LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A condition of the new Local Control Funding Formula (LCFF) is a requirement that school districts and charter schools develop a Local Control Accountability Plan (LCAP). The LCAP is a three-year plan that includes goals for all pupils and subgroups to be achieved for eight priorities identified by the state and for any local priorities. The LCAP must align with the district's annual budget.

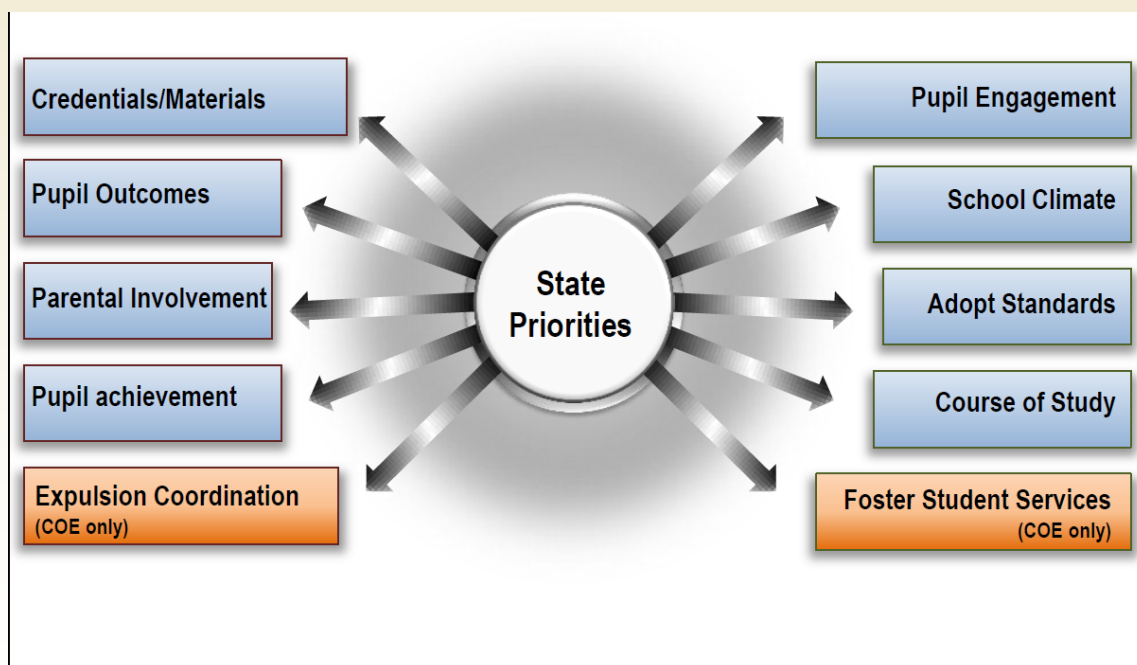
Hemet Unified staff have begun the process of developing the LCAP which will be presented in a public hearing with the proposed 2014-15 budget in late May or early June. A second meeting will be held after the date of the public hearings, to adopt both the LCAP and 2014-15 budget prior to June 30, 2014. Hemet USD has held community meetings and meetings with parent groups to obtain input on the LCAP. It has also developed a survey to solicit input. The survey is available on the district's web page.

Current items expected to be included in the LCAP at this time are:

- Lower Class size (add 50 teachers)
- Technology
- BARR program roll out to all high schools
- Restoration /Add classified positions
- Restore/Augment Site Discretionary Allocations
- Restore/Augment Site Athletic allocations

The LCAP will include a description of annual goals based on the eight state priorities for all students and sub-groups. Subgroups have been defined to any group of 30 or more students with valid test scores. A list and description of expenditures that are used to implement specific actions for each year must be included in the plan. In addition, the plan will include a list and description of expenditures that serve the 'unduplicated' students.

The State Board of Education released a template for districts to use to develop their LCAP in January with an update to the template released in mid February.





# Other Funds

## Charter School Special Revenue Fund—Fund 09

Hemet Unified operates two district-sponsored charter schools. Western Center Academy (WCA ) is a middle school with a focus on math, science and technology. The school is located at the Western Science Center adjacent to Diamond Valley Lake. College Prep High School is an alternative high school that offers curriculum acceleration through a technology assisted hands-on learning model and is in its first year of operation in 2013-14. A more detailed Second Interim report for each charter school is available separate from this report for Hemet Unified.

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09 . Funding for the charter schools comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. Both charter schools receive funding for special education from the Riverside County SELPA and lottery revenue based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

### ENROLLMENT

Combined enrollment at the two charter schools was reported at 576 as of October 2013. There are 194 students reported as enrolled at CPHS and 382 at WCA. CPHS enrollment however, has seen a decline of 20 students since October for a current total of 174. ADA for funding purposes at CPHS is projected to be 165. WCA's ADA is projected at 369. Unduplicated counts for the supplemental and concentration grants for CPHS has been reported at 137 or 70.62%. WCA's unduplicated count is 100 or 26.18%. Because WCA's unduplicated count is under 55%, it is not eligible for concentration grant funding.

### REVENUE

Total revenue for both charter schools in 2013-14 is projected to be \$4.2 million. At this time, a decrease of \$134,024,621 is made to combined charter school LCFF budgets for adjustments related to ADA. A slight decrease to state revenues of \$3,224 is for adjustments to allocations for special education. Local revenue is estimated to increase by \$18,494 and is primarily for donations to WCA.

**Summary of Charter School Revenues, Expenditures and Fund Balance**

		Adopted Budget	Jan 31 Budget	2nd Interim Changes	2nd Interim Revised Budget
a	<b>Beginning Balance</b>	\$ 1,201,808	\$ 1,272,161	\$ -0-	\$ 1,272,161
b	Revenues/Sources/Contributions	\$ 4,157,015	\$ 4,372,930	\$ (176)	\$ 4,372,754
c	Expenses/Uses	\$ 4,096,523	\$ 4,277,862	\$ 188,535	\$ 4,466,397
d (b-c)	<b>Excess/(Deficit)</b>	\$ 60,492	\$ 95,058	\$ (188,711)	\$ (93,643)
e (a+d)	<b>Ending Balance</b>	\$ 1,262,300	\$ 1,367,229	\$ (188,711)	\$ 1,178,518
	Legally Restricted/Assignments/Committed	\$ 1,262,300	\$ 1,367,229	\$ (188,711)	\$ 1,178,518
	<b>Unassigned Balance</b>	\$ -	\$ -	\$ -	\$ -



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## EXPENDITURES

Total expenditures for Hemet Unified's charter schools at Second Interim are projected to be \$4.1 million, an increase of \$199,712 from January 31 budget amounts. Because charter school employees are members of the Hemet USD bargaining units, budget increases in the salary and employee benefit categories are associated with a potential 4% salary increase for all employees as well as a \$1,500 increase to the health and welfare cap contributed by the district/charter school. Increases to other expense categories are related to revised estimates of projected expenditures.

## SOURCES/USES/CONTRIBUTIONS

\$366,059 is currently budgeted as transfers out of special education related revenue to the district's general fund for special education services to charter students. There is \$119,078 budgeted as a transfer in to the Charter School fund. \$500 is for a Governing Board award received by staff at the Western Center Academy. The remaining \$118,578 is a projected contribution to CPHS to help the school cover the costs of potential salary and benefit increases in its first year of operation.

Memorandums of Understanding with the two charter schools were approved by the Governing Board earlier this year. The MOU's state that Hemet USD's restricted general fund will support all costs associated with Special Education services for charter students. In return, all Special Education related revenue received for charter students in Fund 09 will be transferred to the Restricted General Fund. Also in the MOU's are fees and rates charged to the charters for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

## FUND BALANCE

The beginning fund balance for Fund 09 is \$1,272,161. \$152,153 of the beginning balance is related the remaining cash assets for HAAAT. These funds were transferred to CPHS and are recorded as a beginning balance for the new school.

The ending balance in the Charter School Fund for the year-ending June 30, 2014 is projected to be \$1,178,518. College Prep's portion of the ending balance is expected to be \$30,417 and all of it is in restricted budgets. WCA's ending balance is expected to be \$1,148,101 with \$154,527 restricted and the remaining \$993,574 unrestricted.

## MULTI-YEAR PROJECTIONS AND CASH FLOW

Multi-year projections, cash flows and more detailed information is available in the individual Second Interim reports for each school. It is anticipated CPHS will need periodic temporary cash loans from the general fund to cover cash shortfalls through the end of the fiscal year. WCA is expected to have sufficient cash to cover all obligations during the 2013-14 year.

Multi-year projections show CPHS improving its financial position from First Interim projections in the two out-years. It avoids deficit spending in the current year by a contribution from the Hemet USD general fund and LCFF revenues grow enough in the two out years to allow the school to gradually increase its ending balance to \$209,825 by June 2015. However, no expenses have been included in the projections for additional expenses to provide services to students for which the school receives supplemental and concentration grant funding.

Western Center's multi-year projection includes expansion into grades 9 and 10 in 2014-15 and grade 11 in 2015-16. Revenues are increased to correspond with the increased enrollment and ADA. Expenses are also increased to account for additional staffing and supplies to serve the added students. As with CPHS, no additional expenses are included in the WCA's multi-year projections related to its LCFF supplemental grant. Because WCA's unduplicated count is less than 55%, its expenditures for students generating the supplemental grant must be more targeted.



# Other District Funds Summary

The following budget changes are being made to other district funds in the Second Interim report:

- ◇ **Fund 12—Child Development Fund:** Expenses are increased by \$76,545 to account for potential salary and benefit increases. A transfer into Fund 12 from the district's general fund of the same amount is added to cover the cost of the possible salary/benefit increases.
- ◇ **Fund 13—Cafeteria Fund:** State and local revenues are increased \$56,118 for adjustments to meal reimbursement and interest. Expenses are increased by \$221,775 and are primarily related to salary/benefit increases. Fund 13 shows deficit spending by \$441,926 at Second Interim
- ◇ **Fund 14—Deferred Maintenance Fund:** Expenses are increased by \$250,000 and the ending balance is decreased by the same amount.
- ◇ **Fund 21—Bond Fund:** Revenue budgets are increased by \$58,853 for anticipated interest payments. The expenditure budget is decreased by \$257,825 to more accurately reflect current year projected expenditures. The ending balance in this fund is revised to \$10.7 million.
- ◇ **Fund 25—Developer Fee Fund:** Local revenues are being decreased by \$32,699 for miscellaneous revenues and expense budgets are increased by \$0.9 million for projects at Hamilton High School, Acacia Middle School, and Little Lake Elementary. The ending balance is revised to \$2.4 million.
- ◇ **Fund 40—Reserve for Capital Outlay Fund:** Revenues in Other Sources are decreased by \$28,219 related to federal sequestration cuts applied to the district's 2010 QSCB federal reimbursements. Expenses are reduced by an equal amount. The sequestration shortfall is backfilled by property tax assessments and paid from the district's Bond Fund—Fund 51.
- ◇ **Fund 67—Self-Insurance Fund:** An increase of \$155,653 is made to Worker's Compensation expenses with a corresponding adjustment to the fund's ending balance.

The table below is a summary of the Second Interim budgets for all other district funds.

	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 20 Special Reserve for Other Post Employment Benefits
Revenue/Sources	\$ -	\$ 1,611,173	\$ 11,413,010	\$ 713,000	
Expenses/Uses	\$ -	\$ 1,618,232	\$ 11,854,936	\$ 1,904,161	\$ -
<b>Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (7,059)</b>	<b>\$ (441,926)</b>	<b>\$ (1,191,161)</b>	<b>\$ -</b>
Beginning Fund Balance	\$ -	\$ 28,800	\$ 5,210,084	\$ 1,822,734	\$ 1,500,000
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 21,741</b>	<b>\$ 4,768,158</b>	<b>\$ 631,573</b>	<b>\$ 1,500,000</b>

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 35 State School Building Fund	Fund 40 Reserve for Capital Outlay	Fund 67/68 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 94,853	\$ 227,306	\$ -	\$ 1,247,130	\$ 2,979,539
Expenses/Uses	\$ 16,679,012	\$ 1,147,138	\$ -	\$ 1,247,000	\$ 2,517,817
<b>Change in Fund Balance</b>	<b>\$ (16,584,159)</b>	<b>\$ (919,832)</b>	<b>\$ -</b>	<b>\$ 130</b>	<b>\$ 461,722</b>
Beginning Fund Balance	\$ 27,323,891	\$ 3,354,466	\$ -	\$ 33,427	\$ 4,735,803
<b>Ending Fund Balance</b>	<b>\$ 10,739,732</b>	<b>\$ 2,434,634</b>	<b>\$ -</b>	<b>\$ 33,557</b>	<b>\$ 5,197,525</b>



# Appendix

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Unrestricted General Fund Summary  
2013-14 Second Interim Budget

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 1/31	2013-14 Second Interim Revisions	2013-14 Second Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 103,485,699.51	\$ 106,235,797	\$ 125,724,353	\$ 237,573	\$ 125,961,926
Federal Revenue	848,730.05	504,601	504,601	(504,601)	-
State Revenue	14,084,015.42	13,458,193	3,302,241	-	3,302,241
Local Revenue	5,520,960.41	2,604,992	2,685,024	1,395,747	4,080,771
<b>Total Revenues</b>	<b>\$ 123,939,405.39</b>	<b>\$ 122,803,583</b>	<b>\$ 132,216,219</b>	<b>\$ 1,128,719</b>	<b>\$ 133,344,938</b>
<b>Expenditures</b>					
Certificated Salaries	60,268,247.47	62,771,950	62,850,976	2,400,500	65,251,476
Classified Salaries	14,281,032.51	15,122,595	15,416,069	680,200	16,096,269
Employee Benefits	23,273,631.54	25,098,355	22,994,846	1,997,000	24,991,846
Books and Supplies	2,361,659.67	2,816,276	3,647,349	(315,000)	3,332,349
Services & Operating Exp	12,094,156.21	11,475,724	12,273,133	1,140,000	13,413,133
Capital Outlay	309,910.93	83,000	429,414	20,000	449,414
Indirect Costs/Debt Svc	(2,458,941.72)	(2,733,754)	(2,782,234)	(47,581)	(2,829,815)
<b>Total Expenditures</b>	<b>\$ 110,129,696.61</b>	<b>\$ 114,634,146</b>	<b>\$ 114,829,553</b>	<b>\$ 5,875,119</b>	<b>\$ 120,704,672</b>
<b>Excess (Deficiency)</b>	<b>\$ 13,809,708.78</b>	<b>\$ 8,169,437</b>	<b>\$ 17,386,666</b>	<b>\$ (4,746,400)</b>	<b>\$ 12,640,266</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	775,643.04	-	-	-	-
Transfers Out/Other Uses	1,506,173.96	-	500	195,123	195,623
Contributions	(13,232,617.55)	(14,139,497)	(16,399,089)	(2,303,100)	(18,702,189)
<b>Total Other Sources (Uses)</b>	<b>\$ (13,963,148.47)</b>	<b>\$ (14,139,497)</b>	<b>\$ (16,399,589)</b>	<b>\$ (2,498,223)</b>	<b>\$ (18,897,812)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (153,439.69)</b>	<b>\$ (5,970,060)</b>	<b>\$ 987,077</b>	<b>\$ (7,244,623)</b>	<b>\$ (6,257,546)</b>
<b>Beginning Fund Balance</b>	<b>\$ 31,128,332.08</b>	<b>\$ 29,739,081</b>	<b>\$ 30,974,892</b>		<b>\$ 30,974,892</b>
<b>Ending Fund Balance</b>	<b>\$ 30,974,892.39</b>	<b>\$ 23,769,021</b>	<b>\$ 31,961,969</b>		<b>\$ 24,717,346</b>
Stores	276,360.20	255,594	255,594		255,594
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	8,800,000.00	9,150,000	9,267,000		9,900,000
Assigned/Committed Balances	21,873,532.19	14,338,427	22,414,375		14,536,752
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>

Restricted General Fund Summary  
2013-14 Second Interim Budget

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 1/31	2013-14 Second Interim Revisions	2013-14 Second Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 5,643,202.00	\$ 5,790,619	\$ 5,790,619	\$ -	\$ 5,790,619
Federal Revenue	\$ 15,480,798.94	15,094,840	15,868,237	454,000	16,322,237
State Revenue	\$ 8,986,517.64	9,237,991	9,482,737	(133,234)	9,349,503
Local Revenue	\$ 20,718,344.56	22,444,734	22,585,811	715,953	23,301,764
<b>Total Revenues</b>	<b>\$ 50,828,863.14</b>	<b>\$ 52,568,184</b>	<b>\$ 53,727,404</b>	<b>\$ 1,036,719</b>	<b>\$ 54,764,123</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 16,658,555.34	17,902,383	18,004,734	560,646	18,565,380
Classified Salaries	\$ 17,074,876.21	18,861,989	18,421,716	1,139,000	19,560,716
Employee Benefits	\$ 10,605,641.10	11,632,662	11,333,861	1,164,314	12,498,175
Books and Supplies	\$ 6,265,662.58	6,792,138	7,458,616	1,077,980	8,536,596
Services & Operating Exp	\$ 5,354,912.20	5,823,690	8,176,754	(840,980)	7,335,774
Capital Outlay	\$ 527,147.94	62,713	2,298,087	42,100	2,340,187
Indirect Costs/Debt Svc	\$ 6,834,507.73	6,759,344	7,470,579	42,400	7,512,979
<b>Total Expenditures</b>	<b>\$ 63,321,303.10</b>	<b>\$ 67,834,919</b>	<b>\$ 73,164,347</b>	<b>\$ 3,185,460</b>	<b>\$ 76,349,807</b>
<b>Excess (Deficiency)</b>	<b>\$ (12,492,439.96)</b>	<b>\$ (15,266,735)</b>	<b>\$ (19,436,943)</b>	<b>\$ (2,148,741)</b>	<b>\$ (21,585,684)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	\$ 788,092.55	377,236	2,059,117	(11,177)	2,047,940
Transfers Out/Other Uses	\$ 870,000.00	68,531	-	-	-
Contributions	\$ 13,232,617.55	14,139,497	16,399,089	2,303,100	18,702,189
<b>Total Other Sources (Uses)</b>	<b>\$ 13,150,710.10</b>	<b>\$ 14,448,202</b>	<b>\$ 18,458,206</b>	<b>\$ 2,291,923</b>	<b>\$ 20,750,129</b>
<b>Net Increase (Decrease)</b>	<b>\$ 658,270.14</b>	<b>\$ (818,533)</b>	<b>\$ (978,737)</b>	<b>\$ 143,182</b>	<b>\$ (835,555)</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,333,372.13</b>	<b>\$ 4,978,054</b>	<b>\$ 4,991,642</b>		<b>\$ 4,991,642</b>
<b>Ending Fund Balance</b>	<b>\$ 4,991,642.27</b>	<b>\$ 4,159,521</b>	<b>\$ 4,012,905</b>		<b>\$ 4,156,087</b>
Other Assignments	\$ -	-	-		-
Restricted Balances	\$ 4,991,642.27	4,159,521	4,012,905		4,156,087
<b>Available for Board Designation</b>	<b>\$ 0.00</b>	<b>-</b>	<b>-</b>		<b>-</b>

**Combined General Fund Summary  
2013-14 Second Interim Budget**

	2012-13 Unaudited Actuals	2013-14 Adopted Budget	2013-14 Revised Budget 1/31	2013-14 Second Interim Revisions	2013-14 Second Interim Revised Budget
<b>Revenues</b>					
Revenue Limit Sources	\$ 109,128,901.51	\$ 112,026,416	\$ 131,514,972	\$ 237,573	\$ 131,752,545
Federal Revenue	16,329,528.99	15,599,441	16,372,838	(50,601)	16,322,237
State Revenue	23,070,533.06	22,696,184	12,784,978	(133,234)	12,651,744
Local Revenue	26,239,304.97	25,049,726	25,270,835	2,111,700	27,382,535
<b>Total Revenues</b>	<b>\$ 174,768,268.53</b>	<b>\$ 175,371,767</b>	<b>\$ 185,943,623</b>	<b>\$ 2,165,438</b>	<b>\$ 188,109,061</b>
<b>Expenditures</b>					
Certificated Salaries	\$ 76,926,802.81	\$ 80,674,333	\$ 80,855,710	2,961,146	\$ 83,816,856
Classified Salaries	31,355,908.72	33,984,584	33,837,785	1,819,200	35,656,985
Employee Benefits	33,879,272.64	36,731,017	34,328,707	3,161,314	37,490,021
Books and Supplies	8,627,322.25	9,608,414	11,105,965	762,980	11,868,945
Services & Operating Exp	17,449,068.41	17,299,414	20,449,887	299,020	20,748,907
Capital Outlay	837,058.87	145,713	2,727,501	62,100	2,789,601
Indirect Costs/Debt Svc	4,375,566.01	4,025,590	4,688,345	(5,181)	4,683,164
<b>Total Expenditures</b>	<b>\$ 173,450,999.71</b>	<b>\$ 182,469,065</b>	<b>\$ 187,993,900</b>	<b>\$ 9,060,579</b>	<b>\$ 197,054,479</b>
<b>Excess (Deficiency)</b>	<b>\$ 1,317,268.82</b>	<b>\$ (7,097,298)</b>	<b>\$ (2,050,277)</b>	<b>\$ (6,895,141)</b>	<b>\$ (8,945,418)</b>
<b>Other Financing Sources (Uses)</b>					
Transfers In/Other Sources	1,563,735.59	377,236	2,059,117	(11,177)	2,047,940
Transfers Out/Other Uses	2,376,173.96	68,531	500	195,123	195,623
Contributions	-	-	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (812,438.37)</b>	<b>\$ 308,705</b>	<b>\$ 2,058,617</b>	<b>\$ (206,300)</b>	<b>\$ 1,852,317</b>
<b>Net Increase (Decrease)</b>	<b>\$ 504,830.45</b>	<b>\$ (6,788,593)</b>	<b>\$ 8,340</b>	<b>\$ (7,101,441)</b>	<b>\$ (7,093,101)</b>
<b>Beginning Fund Balance</b>	<b>\$ 35,461,704.21</b>	<b>\$ 34,717,135</b>	<b>\$ 35,966,535</b>		<b>\$ 35,966,535</b>
<b>Ending Fund Balance</b>	<b>\$ 35,966,534.66</b>	<b>\$ 27,928,542</b>	<b>\$ 35,974,875</b>		<b>\$ 28,873,434</b>
Stores	276,360.20	255,594	255,594		255,594
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	8,800,000.00	9,150,000	9,267,000		9,900,000
Other Assignments	21,873,532.19	14,338,427	22,414,375		14,536,752
Restricted Balances	4,991,642.27	4,159,521	4,012,905		4,156,087
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>



	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name)											
A. BEGINNING CASH			31,373,226.89	31,412,782.50	24,743,673.51	23,416,542.69	20,242,180.38	20,859,234.56	29,584,662.88	31,803,691.72	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		4,550,618.00	4,550,618.00	13,130,038.00	8,146,242.00	8,191,113.00	13,123,054.25	8,191,113.00	8,687,648.00	
Property Taxes	8020-8079			999,879.22	1,042,526.56		724,642.96	7,003,046.50	5,137,633.87	392,410.00	
Miscellaneous Funds	8080-8099		21,122.86	(50,846.86)	(59,447.00)	(39,632.00)	(39,632.00)	(749,632.00)	(749,632.00)	(44,934.00)	
Federal Revenue	8100-8299			118,000.23	1,793,642.37	(432,256.08)	273,939.85	2,979,016.08	183,441.53	1,316,994.00	
Other State Revenue	8300-8599				2,754,112.00	1,773,730.78	2,951,366.09	323,580.00	749,600.37		
Other Local Revenue	8600-8799		203,952.21	990,757.15	57,039.23	1,475,403.44	2,580,032.99	1,017,241.72	4,109,432.07	577,592.00	
Interfund Transfers In	8910-8929					63,450.00	30,100.00		60,276.00		
All Other Financing Sources	8930-8979						0.00				
TOTAL RECEIPTS			4,775,693.07	6,608,407.74	18,717,911.16	10,986,938.14	14,711,562.89	24,406,306.55	17,681,864.84	10,929,710.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		725,629.18	7,437,014.56	7,837,531.49	7,904,312.44	7,998,264.50	7,787,044.15	7,745,972.04	8,292,079.00	
Classified Salaries	2000-2999		1,433,992.82	2,782,002.81	3,109,325.99	3,220,024.54	3,326,276.65	3,008,475.47	2,831,940.14	3,082,866.00	
Employee Benefits	3000-3999		1,340,849.45	3,081,981.23	3,380,249.53	5,003,656.51	2,785,697.47	2,720,105.49	2,709,764.82	3,082,054.00	
Books and Supplies	4000-4999		442,362.30	1,289,057.58	1,094,753.76	816,783.23	713,675.15	390,033.41	673,306.48	735,802.00	
Services	5000-5999		4,406,929.84	1,989,611.28	942,983.59	(554,031.60)	1,316,120.38	695,160.26	1,781,708.14	884,514.00	
Capital Outlay	6000-6599		28,415.00	50,141.32	26,449.51	2,919.93	15,108.88	22,916.66	136,600.73		
Other Outgo	7000-7499		291,945.03	381,426.80	1,893,368.76	143,293.00	232,230.19	672,347.44	179,171.64	379,446.00	
Interfund Transfers Out	7600-7629				600.00		(100.00)				
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			8,670,123.62	17,011,235.58	18,285,262.63	16,536,958.05	16,387,273.22	15,296,082.88	16,058,463.99	16,456,761.00	
D. BALANCE SHEET TRANSACTIONS											
Assets											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299		16,508,893.17	9,726,531.21	797,434.57	1,794,656.91	2,534,078.61	200,818.96	135,351.61		
Due From Other Funds	9310					600,100.00		0.00	550,000.00		
Stores	9320		68,917.33	(10,615.15)	1,907,435.67	32,972.13	(41,129.35)	14,385.69	(91,587.07)	17,253.00	
Prepaid Expenditures	9330				37,112.51						
Other Current Assets	9340										
SUBTOTAL ASSETS			0.00	16,577,810.50	9,715,916.06	2,741,982.75	2,427,729.04	2,492,949.26	215,204.65	593,764.54	17,253.00
Liabilities											
Accounts Payable	9500-9599		4,125,961.25	278,197.21	5,575.07	52,071.44	184.75		4,678.03	48,023.00	
Due To Other Funds	9610		1,863.09	50,000.00	4,496,187.03		200,000.00	600,000.00		75,000.00	
Current Loans	9640		8,516,000.00	5,654,000.00						4,533,573.34	
Deferred Revenues	9650								(6,541.48)	41,456.00	
SUBTOTAL LIABILITIES			0.00	12,643,824.34	5,982,197.21	4,501,762.10	52,071.44	200,184.75	600,000.00	(1,863.45)	4,698,052.34
Nonoperating											
Suspense Clearing	9910										
TOTAL BALANCE SHEET TRANSACTIONS			0.00	3,933,986.16	3,733,718.85	(1,759,779.35)	2,375,657.60	2,292,764.51	(384,795.35)	595,627.99	(4,680,799.34)
E. NET INCREASE/DECREASE (B - C + D)			39,555.61	(6,669,108.99)	(1,327,130.82)	(3,174,362.31)	617,054.18	8,725,428.32	2,219,028.84	(10,207,850.34)	
F. ENDING CASH (A + E)			31,412,782.50	24,743,673.51	23,416,542.69	20,242,180.38	20,859,234.56	29,584,662.88	31,803,691.72	21,595,841.38	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		21,595,841.38	24,330,989.23	12,109,645.23	2,481,893.23				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,581,702.00	5,400,430.00	432,034.00	4,893,603.75	20,618,519.00		113,496,733.00	113,496,733.00
Property Taxes	8020-8079		2,064,545.00	1,928,216.00	180,638.89	0.00		19,473,539.00	19,473,539.00
Miscellaneous Funds	8080-8099	(44,934.00)	(44,934.00)	(63,466.00)	(50,773.00)	(10,987.00)		(1,217,727.00)	(1,217,727.00)
Federal Revenue	8100-8299	2,539,530.00	203,415.00	2,276,695.00	769,869.00	4,299,950.02		16,322,237.00	16,322,237.00
Other State Revenue	8300-8599	959,618.00	660,254.00	37,969.00		2,441,513.76		12,651,744.00	12,651,744.00
Other Local Revenue	8600-8799	3,373,890.85	2,744,624.00	130,451.00	2,561,174.00	7,560,944.34		27,382,535.00	27,382,535.00
Interfund Transfers In	8910-8929		83,610.00	0.00	91,515.00	37,108.00		366,059.00	366,059.00
All Other Financing Sources	8930-8979	1,681,881.00						1,681,881.00	1,681,881.00
TOTAL RECEIPTS		22,091,687.85	11,111,944.00	4,741,899.00	8,446,027.64	34,947,048.12	0.00	190,157,001.00	190,157,001.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,237,168.00	9,668,640.00	8,511,610.00	1,322,799.00	348,791.64		83,816,856.00	83,816,856.00
Classified Salaries	2000-2999	2,960,940.00	4,958,958.00	2,007,403.00	2,637,770.00	297,009.58		35,656,985.00	35,656,985.00
Employee Benefits	3000-3999	3,075,524.00	4,635,152.00	3,385,874.00	2,051,661.00	237,451.50		37,490,021.00	37,490,021.00
Books and Supplies	4000-4999	837,546.00	975,338.00	1,190,790.00	1,116,051.00	1,593,446.09		11,868,945.00	11,868,945.00
Services	5000-5999	1,590,196.00	2,497,583.00	1,864,005.00	1,807,913.00	1,526,214.11		20,748,907.00	20,748,907.00
Capital Outlay	6000-6599	2,236,886.00	100,691.00			169,471.97		2,789,601.00	2,789,601.00
Other Outgo	7000-7499	334,156.00	297,870.00	(98,869.00)	138,186.19	(161,508.05)		4,683,064.00	4,683,164.00
Interfund Transfers Out	7600-7629		195,123.00					195,623.00	195,623.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,272,416.00	23,329,355.00	16,860,813.00	9,074,380.19	4,010,876.84	0.00	197,250,002.00	197,250,102.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			392,608.00	(87.04)			32,090,286.00	
Due From Other Funds	9310			4,000,000.00	175,000.00	1,050,000.00		6,375,100.00	
Stores	9320	63,899.00	44,090.00	63,899.00	30,671.00	25,725.91		2,125,917.16	
Prepaid Expenditures	9330							37,112.51	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		63,899.00	44,090.00	4,456,507.00	205,583.96	1,075,725.91	0.00	40,628,415.67	
<u>Liabilities</u>									
Accounts Payable	9500-9599	48,023.00	48,023.00	1,765,345.00	48,046.90	48,466.00		6,472,594.65	
Due To Other Funds	9610	100,000.00		200,000.00	600,000.00	4,000,000.00		10,323,050.12	
Current Loans	9640							18,703,573.34	
Deferred Revenues	9650				72,889.77			107,804.29	
SUBTOTAL LIABILITIES		148,023.00	48,023.00	1,965,345.00	720,936.67	4,048,466.00	0.00	35,607,022.40	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(84,124.00)	(3,933.00)	2,491,162.00	(515,352.71)	(2,972,740.09)	0.00	5,021,393.27	
E. NET INCREASE/DECREASE (B - C + D)		2,735,147.85	(12,221,344.00)	(9,627,752.00)	(1,143,705.26)	27,963,431.19	0.00	(2,071,607.73)	(7,093,100.96)
F. ENDING CASH (A + E)		24,330,989.23	12,109,645.23	2,481,893.23	1,338,187.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,301,619.16	

Second Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Hemet Unified  
Riverside County

33 67082 000000  
Form CASH

	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
			July	August	September	October	November	December	January	February		
<b>A. BEGINNING CASH</b>			1,338,187.97	14,330,901.97	8,310,681.97	8,286,786.97	2,721,319.97	800,675.97	5,491,206.97	7,106,131.97		
<b>B. RECEIPTS</b>												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		5,670,325.00	5,670,325.00	14,895,308.00	10,206,585.00	10,206,585.00	14,895,308.00	10,206,585.00	10,206,585.00		
Property Taxes	8020-8079			1,009,267.00	1,042,382.00		20,731.00	6,099,220.00	4,848,060.00	1,036,464.00		
Miscellaneous Funds	8080-8099			71,620.00	(88,947.00)	(59,410.00)	(59,410.00)	(885,671.00)	(59,410.00)	(59,410.00)		
Federal Revenue	8100-8299			116,550.00	1,599,951.00	(372,223.00)	107,112.00	1,671,674.00	2,317,933.00	14,066.00		
Other State Revenue	8300-8599				1,654,511.00	743,279.00	1,764,837.00		699,668.00			
Other Local Revenue	8600-8799		22,868.00	938,534.00	40,397.00	1,457,240.00	3,275,488.00	918,000.00	3,875,783.00	959,241.00		
Interfund Transfers In	8910-8929								143,072.00			
All Other Financing Sources	8930-8979											
<b>TOTAL RECEIPTS</b>			5,693,193.00	7,806,296.00	19,143,602.00	11,975,471.00	15,315,343.00	22,698,531.00	22,031,691.00	12,156,946.00		
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999		796,933.00	8,196,611.00	8,516,609.00	8,687,762.00	8,858,578.00	8,632,478.00	8,515,740.00	8,802,182.00		
Classified Salaries	2000-2999		1,507,329.00	3,021,429.00	3,257,365.00	3,316,815.00	3,352,259.00	3,199,346.00	3,053,027.00	3,423,676.00		
Employee Benefits	3000-3999		4,147,629.00	3,352,046.00	3,537,210.00	3,414,055.00	3,347,981.00	3,236,914.00	3,218,519.00	3,275,700.00		
Books and Supplies	4000-4999		723,401.00	1,753,028.00	2,354,337.00	3,014,534.00	1,779,178.00	1,127,395.00	1,598,761.00	1,690,402.00		
Services	5000-5999		1,689,976.00	1,523,922.00	2,374,298.00	1,212,641.00	1,602,771.00	1,140,438.00	2,471,646.00	984,171.00		
Capital Outlay	6000-6599			218,772.00	6,077.00		20,358.00			151,925.00		
Other Outgo	7000-7499		227,079.00	178,824.00	242,599.00	2,255,367.00	156,117.00	562,020.00	160,436.00	405,903.00		
Interfund Transfers Out	7600-7629						1,250,000.00					
All Other Financing Uses	7630-7699											
<b>TOTAL DISBURSEMENTS</b>			9,092,347.00	18,244,632.00	20,288,495.00	21,901,174.00	20,367,242.00	17,898,591.00	19,018,129.00	18,733,959.00		
<b>D. BALANCE SHEET TRANSACTIONS</b>												
<u>Assets</u>												
Cash Not In Treasury	9111-9199											
Accounts Receivable	9200-9299		23,091,400.00	4,536,074.00	1,103,091.00	4,463,909.00	1,134,019.00	515,463.00				
Due From Other Funds	9310	900,000.00	900,000.00		150,000.00	(63,563.00)	(2,764.00)		600,000.00			
Stores	9320		30,400.00	52,508.00	8,291.00		2,000,000.00	(24,872.00)	21,418.00	18,654.00		
Prepaid Expenditures	9330											
Other Current Assets	9340											
<b>SUBTOTAL ASSETS</b>		900,000.00	24,021,800.00	4,588,582.00	1,261,382.00	4,400,346.00	3,131,255.00	490,591.00	621,418.00	18,654.00		
<u>Liabilities</u>												
Accounts Payable	9500-9599		3,629,932.00	170,466.00	140,384.00	40,110.00			20,055.00			
Due To Other Funds	9610	4,000,000.00	4,000,000.00					600,000.00	2,000,000.00			
Current Loans	9640											
Deferred Revenues	9650											
<b>SUBTOTAL LIABILITIES</b>		4,000,000.00	7,629,932.00	170,466.00	140,384.00	40,110.00	0.00	600,000.00	2,020,055.00	0.00		
<u>Nonoperating</u>												
Suspense Clearing	9910											
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		(3,100,000.00)	16,391,868.00	4,418,116.00	1,120,998.00	4,360,236.00	3,131,255.00	(109,409.00)	(1,398,637.00)	18,654.00		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			12,992,714.00	(6,020,220.00)	(23,895.00)	(5,565,467.00)	(1,920,644.00)	4,690,531.00	1,614,925.00	(6,558,359.00)		
<b>F. ENDING CASH (A + E)</b>			14,330,901.97	8,310,681.97	8,286,786.97	2,721,319.97	800,675.97	5,491,206.97	7,106,131.97	547,772.97		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>												

Second Interim  
2013-14 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Hemet Unified  
Riverside County

33 67082 000000  
Form CASH

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		547,772.97	977,676.97	3,065,097.97	195,375.97				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	14,895,308.00	10,206,585.00	10,206,585.00	14,895,305.00	0.00		132,161,389.00	132,161,389.00
Property Taxes	8020-8079		2,064,545.00	3,225,968.00	126,902.00	2.00		19,473,541.00	19,473,539.00
Miscellaneous Funds	8080-8099	(59,410.00)	(59,410.00)	(59,410.00)	(59,410.00)	(3,017.00)		(1,381,295.00)	(1,381,295.00)
Federal Revenue	8100-8299	2,337,477.00	160,358.00	1,985,513.00	758,497.00	4,335,867.00		15,032,775.00	15,032,775.00
Other State Revenue	8300-8599	930,230.00	711,349.00	3,769.00	311,359.00	2,027,386.00		8,846,388.00	8,846,388.00
Other Local Revenue	8600-8799	1,556,737.00	2,899,697.00	1,408,248.00	2,648,709.00	6,370,264.00		26,371,206.00	26,371,206.00
Interfund Transfers In	8910-8929		119,227.00		190,763.00	23,845.00		476,907.00	476,907.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		19,660,342.00	16,102,351.00	16,770,673.00	18,872,125.00	12,754,347.00	0.00	200,980,911.00	200,980,909.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,778,295.00	8,701,132.00	8,869,787.00	1,409,010.00	364,809.00		89,129,926.00	89,129,926.00
Classified Salaries	2000-2999	3,256,894.00	3,108,038.00	3,502,389.00	2,602,797.00	301,132.00		36,902,496.00	36,902,496.00
Employee Benefits	3000-3999	3,249,564.00	3,215,883.00	3,283,285.00	2,171,293.00	117,365.00		39,567,444.00	39,567,444.00
Books and Supplies	4000-4999	1,396,990.00	2,057,450.00	2,256,882.00	2,062,106.00	815,343.00		22,629,807.00	22,629,807.00
Services	5000-5999	1,953,512.00	2,591,905.00	1,837,346.00	1,547,629.00	1,324,498.00		22,254,753.00	22,254,753.00
Capital Outlay	6000-6599			151,925.00	58,643.00			607,700.00	607,700.00
Other Outgo	7000-7499	562,020.00	388,194.00	(99,063.00)	140,282.00	(127,810.00)		5,051,968.00	5,051,968.00
Interfund Transfers Out	7600-7629				195,623.00			1,445,623.00	1,445,623.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		19,197,275.00	20,062,602.00	19,802,551.00	10,187,383.00	2,795,337.00	0.00	217,589,717.00	217,589,717.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			103,093.00				34,947,049.00	
Due From Other Funds	9310		6,000,000.00			600,000.00		8,183,673.00	
Stores	9320	(33,163.00)	47,672.00	69,090.00	67,708.00	84,981.00		2,342,687.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		(33,163.00)	6,047,672.00	172,183.00	67,708.00	684,981.00	0.00	45,473,409.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599			10,027.00				4,010,974.00	
Due To Other Funds	9610				600,000.00	6,000,000.00		13,200,000.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	10,027.00	600,000.00	6,000,000.00	0.00	17,210,974.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(33,163.00)	6,047,672.00	162,156.00	(532,292.00)	(5,315,019.00)	0.00	28,262,435.00	
E. NET INCREASE/DECREASE (B - C + D)		429,904.00	2,087,421.00	(2,869,722.00)	8,152,450.00	4,643,991.00	0.00	11,653,629.00	(16,608,808.00)
F. ENDING CASH (A + E)		977,676.97	3,065,097.97	195,375.97	8,347,825.97				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,991,816.97	



**ATTACHMENT B-2**

District Name: Hemet USD Contact Name: Pam Buckhout Date: 3/4/14

**GENERAL FUND**

The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2013 to December 2014.

The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \$4,000,000 Fund: 67 Loan Date: 5/1/14  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_

The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRANs amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$4,470,000 Type: Reg Anticipated Funding Date: 7/1/13  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

The district does NOT have sufficient cash and has applied for a state deferral exemption.

Other Options – please describe below.

**OTHER FUNDS**

The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 500,000 from the General Fund.

The district does NOT have sufficient cash in the \_\_\_\_\_ Fund and will do an internal temporary loan in the amount of \$ \_\_\_\_\_ from the \_\_\_\_\_ Fund.

## ATTACHMENT B-2

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.
  
- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.
  
- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.
  
- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	125,961,926.00	13.89%	143,452,168.00	11.62%	160,118,905.00
2. Federal Revenues	8100-8299	0.00	0.00%	500,000.00	0.00%	500,000.00
3. Other State Revenues	8300-8599	3,302,241.00	0.00%	3,302,241.00	0.00%	3,302,241.00
4. Other Local Revenues	8600-8799	4,080,771.04	279.59%	15,490,086.00	0.30%	15,536,286.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(18,702,189.00)	-9.09%	(17,001,411.00)	0.49%	(17,084,045.00)
6. Total (Sum lines A1 thru A5c)		114,642,749.04	27.13%	145,743,084.00	11.41%	162,373,387.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,251,476.00		71,666,996.00
b. Step & Column Adjustment				1,070,842.00		1,146,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,344,678.00		2,040,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,251,476.00	9.83%	71,666,996.00	4.45%	74,853,668.00
2. Classified Salaries						
a. Base Salaries				16,096,269.00		26,134,319.00
b. Step & Column Adjustment				257,540.00		418,149.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				9,780,510.00		386,582.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,096,269.00	62.36%	26,134,319.00	3.08%	26,939,050.00
3. Employee Benefits	3000-3999	24,991,846.00	20.65%	30,152,333.00	6.93%	32,242,887.00
4. Books and Supplies	4000-4999	3,332,349.00	418.40%	17,274,826.00	-14.47%	14,774,826.00
5. Services and Other Operating Expenditures	5000-5999	13,413,133.00	0.51%	13,481,086.00	1.00%	13,615,897.00
6. Capital Outlay	6000-6999	449,414.00	35.22%	607,700.00	0.00%	607,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,882.00	23224.89%	1,371,970.00	-21.13%	1,082,105.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,835,697.00)	-31.35%	(1,946,617.00)	-6.06%	(1,828,728.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	195,623.00	255.59%	695,623.00	0.00%	695,623.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		120,900,295.00	31.88%	159,438,236.00	2.22%	162,983,028.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(6,257,545.96)		(13,695,152.00)		(609,641.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,974,892.39		24,717,346.43		11,022,194.43
2. Ending Fund Balance (Sum lines C and D1)		24,717,346.43		11,022,194.43		10,412,553.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	280,594.00		280,594.00		280,594.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,536,752.43		741,600.43		631,959.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,900,000.00		10,000,000.00		9,500,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,717,346.43		11,022,194.43		10,412,553.43

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,900,000.00		10,000,000.00		9,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		9,900,000.00		10,000,000.00		9,500,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15: B1d & B2d include added costs for increase of 45 tchrs for K-3 class size reduction and at all other grade levels, supplemental/concentraton intervention salaries and benefits. Also included are transfers of transportation and EIA salaries/benefits from restricted to unrestricted GF due to LCFF implementation as well as other sal/benefits paid from one-time categorical programs whose funding is anticipated to be exhausted by June 30, 2014. 2015-16: B1d & B2d include added costs for increase of 30 teachers for continued progress toward K-3 CSR, reduced classes in all other grade levels and additional support for supplemental/concentration funding. Additional classified salary/benefits transferred from categorical prgms to unrestricted general fund due to funding shortfalls.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,790,619.00	17.46%	6,801,465.00	13.75%	7,736,642.00
2. Federal Revenues	8100-8299	16,322,237.00	-10.96%	14,532,775.00	-0.88%	14,405,477.00
3. Other State Revenues	8300-8599	9,349,503.00	-40.70%	5,544,147.00	0.00%	5,544,147.00
4. Other Local Revenues	8600-8799	23,301,764.00	-53.30%	10,881,120.00	0.00%	10,881,120.00
5. Other Financing Sources						
a. Transfers In	8900-8929	366,059.00	30.28%	476,907.00	9.78%	523,545.00
b. Other Sources	8930-8979	1,681,881.00	-100.00%		0.00%	0.00
c. Contributions	8980-8999	18,702,189.00	-9.09%	17,001,411.00	0.49%	17,084,045.00
6. Total (Sum lines A1 thru A5c)		75,514,252.00	-26.85%	55,237,825.00	1.70%	56,174,976.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,565,380.00		17,462,930.00
b. Step & Column Adjustment				297,046.00		279,407.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,399,496.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,565,380.00	-5.94%	17,462,930.00	1.60%	17,742,337.00
2. Classified Salaries						
a. Base Salaries				19,560,716.00		10,768,177.00
b. Step & Column Adjustment				312,971.00		172,291.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,105,510.00)		(436,582.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,560,716.00	-44.95%	10,768,177.00	-2.45%	10,503,886.00
3. Employee Benefits	3000-3999	12,498,175.00	-24.67%	9,415,111.00	1.92%	9,596,073.00
4. Books and Supplies	4000-4999	8,536,596.00	-37.27%	5,354,981.00	-19.49%	4,311,133.00
5. Services and Other Operating Expenditures	5000-5999	7,335,774.00	19.60%	8,773,667.00	-9.04%	7,980,252.00
6. Capital Outlay	6000-6999	2,340,187.00	-100.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,301,061.00	-18.79%	4,304,998.00	0.00%	4,304,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,211,918.00	-40.25%	1,321,617.00	-8.92%	1,203,728.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	750,000.00	0.00%	750,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,349,807.00	-23.84%	58,151,481.00	-3.02%	56,392,407.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(835,555.00)		(2,913,656.00)		(217,431.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,991,642.27		4,156,087.27		1,242,431.27
2. Ending Fund Balance (Sum lines C and D1)		4,156,087.27		1,242,431.27		1,025,000.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,156,087.61		1,242,431.27		1,025,000.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.34)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,156,087.27		1,242,431.27		1,025,000.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2014-15: B1d, B2d and B10 include transfers of transportation and EIA salaries/benefits from restricted to unrestricted GF due to LCFF implementation as well as other sal/benefits paid from one-time categorical programs whose funding is anticipated to be exhausted by June 30, 2014. 2015-16: B1d & B2d additional classified salary/benefits transferred from categorical prgms to unrestricted general fund due to funding shortfalls.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	131,752,545.00	14.04%	150,253,633.00	11.71%	167,855,547.00
2. Federal Revenues	8100-8299	16,322,237.00	-7.90%	15,032,775.00	-0.85%	14,905,477.00
3. Other State Revenues	8300-8599	12,651,744.00	-30.08%	8,846,388.00	0.00%	8,846,388.00
4. Other Local Revenues	8600-8799	27,382,535.04	-3.69%	26,371,206.00	0.18%	26,417,406.00
5. Other Financing Sources						
a. Transfers In	8900-8929	366,059.00	30.28%	476,907.00	9.78%	523,545.00
b. Other Sources	8930-8979	1,681,881.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		190,157,001.04	5.69%	200,980,909.00	8.74%	218,548,363.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,816,856.00		89,129,926.00
b. Step & Column Adjustment				1,367,888.00		1,426,079.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,945,182.00		2,040,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,816,856.00	6.34%	89,129,926.00	3.89%	92,596,005.00
2. Classified Salaries						
a. Base Salaries				35,656,985.00		36,902,496.00
b. Step & Column Adjustment				570,511.00		590,440.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				675,000.00		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,656,985.00	3.49%	36,902,496.00	1.46%	37,442,936.00
3. Employee Benefits	3000-3999	37,490,021.00	5.54%	39,567,444.00	5.74%	41,838,960.00
4. Books and Supplies	4000-4999	11,868,945.00	90.66%	22,629,807.00	-15.66%	19,085,959.00
5. Services and Other Operating Expenditures	5000-5999	20,748,907.00	7.26%	22,254,753.00	-2.96%	21,596,149.00
6. Capital Outlay	6000-6999	2,789,601.00	-78.22%	607,700.00	0.00%	607,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,306,943.00	6.97%	5,676,968.00	-5.11%	5,387,103.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(623,779.00)	0.20%	(625,000.00)	0.00%	(625,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	195,623.00	638.98%	1,445,623.00	0.00%	1,445,623.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		197,250,102.00	10.31%	217,589,717.00	0.82%	219,375,435.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(7,093,100.96)		(16,608,808.00)		(827,072.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,966,534.66		28,873,433.70		12,264,625.70
2. Ending Fund Balance (Sum lines C and D1)		28,873,433.70		12,264,625.70		11,437,553.70
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	280,594.00		280,594.00		280,594.00
b. Restricted	9740	4,156,087.61		1,242,431.27		1,025,000.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,536,752.43		741,600.43		631,959.43
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,900,000.00		10,000,000.00		9,500,000.00
2. Unassigned/Unappropriated	9790	(0.34)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		28,873,433.70		12,264,625.70		11,437,553.70

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,900,000.00		10,000,000.00		9,500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.34)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		9,899,999.66		10,000,000.00		9,500,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.02%		4.60%		4.33%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		19,755.60		19,526.70		19,423.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		197,250,102.00		217,589,717.00		219,375,435.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		197,250,102.00		217,589,717.00		219,375,435.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,917,503.06		6,527,691.51		6,581,263.05
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,917,503.06		6,527,691.51		6,581,263.05
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



	7100-7299							Total	LCFF	Federal	State	Local	Other	Total		
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
<b>2013-14 Jan 31 Budget</b>	<b>80,855,710</b>	<b>33,837,785</b>	<b>34,328,707</b>	<b>11,105,965</b>	<b>20,449,887</b>	<b>2,727,501</b>	<b>5,281,943</b>	<b>(593,598)</b>	<b>500</b>	<b>187,994,400</b>	<b>131,514,972</b>	<b>16,372,838</b>	<b>12,784,978</b>	<b>25,270,835</b>	<b>2,059,117</b>	<b>188,002,740</b>
<b>2013-14 2nd Interim Adjustments</b>										-						-
<i>List separately:</i>										-						-
COLA/ADA/Misc LCFF Calc Adj										-	237,573					237,573
Charter In-lieu										-						-
Common Core, Prop 39										-						-
Step & Column										-						-
Costs Tx from F06										-						-
Costs Tx to F03										-						-
Rate Increases/Added Costs	(98,699)	(14,600)	(166,286)	(301,020)	150,020	62,100	25,000	(30,181)		(373,666)	(50,601)	(133,234)	890,547	(11,177)		695,535
Carry Over/One-Time Rev/Exp										-			(678,847)			(678,847)
Negotiations	3,059,845	1,285,800	3,206,000						195,123	7,746,768						-
Transportation		548,000	121,600	1,064,000	149,000					1,882,600			1,900,000			1,900,000
QSCB/QZAB										-						-
Cap Leases (Buses)/ Other Debt										-						-
<b>2013-14 2nd Interim TOTALS</b>	<b>83,816,856</b>	<b>35,656,985</b>	<b>37,490,021</b>	<b>11,868,945</b>	<b>20,748,907</b>	<b>2,789,601</b>	<b>5,306,943</b>	<b>(623,779)</b>	<b>195,623</b>	<b>197,250,102</b>	<b>131,752,545</b>	<b>16,322,237</b>	<b>12,651,744</b>	<b>27,382,535</b>	<b>2,047,940</b>	<b>190,157,001</b>

	7100-7299						Total	LCFF	Federal	State	Local	Other	Total			
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX								7400-7499	7300-7399	7610-7629
<b>2014-15 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF GAP (BASC(b)(3))										-	22,050,540					22,050,540
ADA/COLA/Misc LCFF Calc Adj											(3,549,452)					
Step & Column	1,341,070	570,511	334,727							2,246,308						-
Costs Tx from F06	(1,399,496)	(9,105,510)	(3,497,557)	(3,581,615)	691,178		(996,063)	(891,522)		(18,780,585)						-
Cost Tx to F03	1,399,496	9,105,510	3,497,557	3,581,615	(691,178)		996,063	890,301		18,779,364						-
Lower Class Sizes/Added Staff	3,972,000	675,000	1,418,000							6,065,000						
New/Exp Prgms/Inc Costs			1,092,020	1,760,862	1,380,846	350,000				4,583,728						-
Carry Over/One-Time Rev/Exp					125,000	(337,639)				(212,639)		(1,289,462)	(3,805,356)	(1,011,329)	110,848	(5,995,299)
SERP			(767,324)							(767,324)						-
Tx Out (OPEB & Def Maint)									1,250,000	1,250,000						-
Cap Leases (Buses)/ Other Debt						(2,194,262)	370,025			(1,824,237)					(1,681,881)	(1,681,881)
Computer Replacement/Upgrades				9,000,000						9,000,000						-
<b>2014-15 TOTALS</b>	<b>89,129,926</b>	<b>36,902,496</b>	<b>39,567,444</b>	<b>22,629,807</b>	<b>22,254,753</b>	<b>607,700</b>	<b>5,676,968</b>	<b>(625,000)</b>	<b>1,445,623</b>	<b>217,589,717</b>	<b>150,253,633</b>	<b>15,032,775</b>	<b>8,846,388</b>	<b>26,371,206</b>	<b>476,907</b>	<b>200,980,909</b>
<b>2015-16 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF GAP (BASC(b)(3))										-	18,146,620					18,146,620
ADA/COLA/Misc LCFF Calc Adj											(544,706)					(544,706)
Step & Column	1,426,079	590,440	374,155							2,390,674						-
Costs Tx from F06		(386,582)	(168,582)							(555,164)						-
Cost Tx to F03		386,582	168,582							555,164						-
Lower Class Sizes/Added Staff	2,040,000		633,207							2,673,207						
Rate Increases/Increased Costs			1,284,265		222,548					1,506,813				46,200	46,638	92,838
Carry Over/One-Time Rev/Exp		(50,000)	(20,111)	(3,543,848)	(881,152)					(4,495,111)		(127,298)				(127,298)
Cap Leases (Buses)/ Other Debt							(289,865)			(289,865)						-
										-						-
										-						-
										-						-
										-						-
										-						-
										-						-
<b>2015-16 TOTALS</b>	<b>92,596,005</b>	<b>37,442,936</b>	<b>41,838,960</b>	<b>19,085,959</b>	<b>21,596,149</b>	<b>607,700</b>	<b>5,387,103</b>	<b>(625,000)</b>	<b>1,445,623</b>	<b>219,375,435</b>	<b>167,855,547</b>	<b>14,905,477</b>	<b>8,846,388</b>	<b>26,417,406</b>	<b>523,545</b>	<b>218,548,363</b>

**SUMMARY OF ASSUMPTIONS**  
2013-14 through 2015-16

Attachment F

School District Name Here	Hemet Unified		
	2013-14	2014-15	2015-16
<b>Number of Instructional Days</b>	180	180	180
<b>Budget Solutions</b>			
Total Needed	\$ -	\$ -	\$ -
Total Approved/Finalized	\$ -	\$ -	\$ -
<b>Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)</b>			
Certificated	Negotiating		
Classified	Impasse		
<b>Projected Enrollment</b>			
District K-12	20,931	20,688	20,588
Charter School (Fund 09 and Direct)	576	722	792
<b>Projected P-2 ADA (District Only)</b>			
K-3	6,089.80	6,018.80	6,018.80
4-6	4,498.80	4,446.80	4,446.80
7-8	2,798.90	2,767.00	2,767.00
9-12	6,368.10	6,294.10	6,200.10
Ungraded	0.00	0.00	0.00
<b>Total P-2 ADA</b>	<b>19,755.60</b>	<b>19,526.70</b>	<b>19,432.70</b>
County Supplement	64.00	64.00	64.00
Charter School	533.78	694.34	762.24
<b>Projected LCFF ADA (District Only)</b>			
K-3	6,075.48	6,091.80	6,020.80
4-6	4,390.17	4,390.80	4,448.80
7-8	2,916.28	2,842.00	2,770.00
9-12	6,553.33	6,352.10	6,351.10
Ungraded			
<b>Total LCFF ADA</b>	<b>19,935.26</b>	<b>19,676.70</b>	<b>19,590.70</b>
County Supplement	64.00	64.00	64.00
Charter School	533.78	694.34	762.24
<b>Socioeconomic Factor</b>	82.58	82.58	82.58
<b>One Percent Salary Change (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 938,749	\$ 1,007,168	\$ 1,046,335
Classified (Salaries & Fixed Charges)	\$ 457,657	\$ 473,644	\$ 480,580
<b>Step/Column Increase (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 1,415,281	\$ 1,565,337	\$ 1,676,763
Classified (Salaries & Fixed Charges)	\$ 587,754	\$ 680,971	\$ 713,911
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)	6.5	50	30
Certificated (Salaries only)	\$ 225,000	\$ 3,972,000	\$ 2,040,000
Classified (Salaries only)	\$ -	\$ 675,000	\$ -
Management (Salaries only)	\$ -	\$ -	\$ -
<b>Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)</b>			
Certificated Salaries	\$ 3,038,500	\$ -	\$ -
Classified Salaries	\$ 1,126,200	\$ -	\$ -
Health/Welfare Benefits (ACA in 14-15)	\$ 2,355,000	\$ 1,092,000	\$ -
<b>Number of New Schools Opening/Other</b>			
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ -	\$ -
<b>Other</b>			
LCAP Implementation - IT, site allocations, BARR prgm, athletics (Objects 4XXX-6XXX)	\$ -	\$ 11,200,000	\$ (3,500,000)





**Minimum Proportionality Percentage (MPP):  
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		45,769,379	46,385,994	47,458,274
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,386,482	14,555,385	25,361,877
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,278,261 TRUE			
3. Difference [1] less [2]		43,382,897	31,830,609	22,096,397
4. Increase in Estimated Supplemental & Concentration Grant Funding [3] * GAP funding rate		12,168,903	10,806,492	4,788,289
GAP funding rate		28.05%	33.95%	21.67%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1])		14,555,385	25,361,877	30,150,166
6. Base Funding LCFF Phase-In Entitlement less [5]		134,492,880	143,203,670	147,092,760
LCFF Phase-In Entitlement		150,963,633	168,565,547	177,242,926
7/8. Minimum Proportionality Percentage* [5] / [6]		10.82%	17.71%	20.50%
<p><i>*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year If Step 3a &lt;=0, then calculate the minimum proportionality percentage at Estimated Supplemental &amp; Concentration Grant Funding, step 5 **Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three year.</i></p>				
<b>SUMMARY SUPPLEMENTAL &amp; CONCENTRATION GRANT &amp; MPP</b>				
		2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year		\$ 14,555,385	\$ 25,361,877	\$ 30,150,166
Current year Minimum Proportionality Percentage (MPP)		10.82%	17.71%	20.50%



# **Second Interim State SACS Forms**

**For the Period Ending January 31, 2014  
General Fund**

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**Business Services**

March 4, 2014

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 04, 2014 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Pam Buckhout Telephone: 951-765-5100  
Title: Director, Fiscal Services E-mail: pbuckhou@hemetusd.k12.ca.us

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	106,235,797.00	125,724,353.00	68,042,207.36	125,961,926.00	237,573.00	0.2%
2) Federal Revenue		8100-8299	504,601.00	504,601.00	0.00	0.00	(504,601.00)	-100.0%
3) Other State Revenue		8300-8599	13,458,193.00	3,302,241.00	1,560,364.89	3,302,241.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,604,992.00	2,685,024.04	3,038,216.25	4,080,771.04	1,395,747.00	52.0%
5) TOTAL, REVENUES			122,803,583.00	132,216,219.04	72,640,788.50	133,344,938.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	62,771,950.00	62,850,976.00	37,285,238.40	65,251,476.00	(2,400,500.00)	-3.8%
2) Classified Salaries		2000-2999	15,122,595.00	15,416,069.00	8,820,751.64	16,096,269.00	(680,200.00)	-4.4%
3) Employee Benefits		3000-3999	25,098,355.00	22,994,846.00	14,508,796.78	24,991,846.00	(1,997,000.00)	-8.7%
4) Books and Supplies		4000-4999	2,816,276.00	3,647,349.00	1,330,569.87	3,332,349.00	315,000.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	11,475,724.00	12,273,133.00	7,247,348.47	13,413,133.00	(1,140,000.00)	-9.3%
6) Capital Outlay		6000-6999	83,000.00	429,414.00	179,945.74	449,414.00	(20,000.00)	-4.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,882.00	5,882.00	12,666.43	5,882.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,739,636.00)	(2,788,116.00)	(1,202,633.88)	(2,835,697.00)	47,581.00	-1.7%
9) TOTAL, EXPENDITURES			114,634,146.00	114,829,553.00	68,182,683.45	120,704,672.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,169,437.00	17,386,666.04	4,458,105.05	12,640,266.04		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,139,497.00)	(16,399,089.00)	(12,375,574.68)	(18,702,189.00)	(2,303,100.00)	14.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,139,497.00)	(16,399,589.00)	(12,376,174.68)	(18,897,812.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,970,060.00)	987,077.04	(7,918,069.63)	(6,257,545.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,739,081.00	30,974,892.39		30,974,892.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,739,081.00	30,974,892.39		30,974,892.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,739,081.00	30,974,892.39		30,974,892.39		
2) Ending Balance, June 30 (E + F1e)			23,769,021.00	31,961,969.43		24,717,346.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,594.00	255,594.00		255,594.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,338,427.00	22,414,375.43		14,536,752.43		
Business Summit - 0014	0000	9780				9,195.00		
HTA H&W Holding Acct - 0091	0000	9780				935,335.00		
CSEA H&W Holding Acct - 0099	0000	9780				527,092.00		
ROTC - 0605	0000	9780				10,872.00		
2014-15 Lower Class Size (50 FTE)	0000	9780				3,500,000.00		
2014-15 IT - Upgrades/Replacements	0000	9780				5,256,076.69		
2014-15 Implement BARR @ all HS	0000	9780				1,000,000.00		
2014-15 Restore/Add CSEA positions	0000	9780				1,000,000.00		
2014-15 Restore/Augment Site Allocati	0000	9780				1,200,000.00		
2014-15 Restore/Augment Athletics	0000	9780				1,000,000.00		
Site Lottery Carry Over - 1101	1100	9780				98,181.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,150,000.00	9,267,000.00		9,900,000.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	77,764,714.00	93,623,662.00	50,094,237.00	93,920,516.00	296,854.00	0.3%
Education Protection Account State Aid - Current Year		8012	14,917,909.00	19,576,217.00	9,788,109.00	19,576,217.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	353,695.00	353,695.00	173,910.23	353,695.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	450.25	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,662,329.00	19,662,329.00	12,303,542.70	19,662,329.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,063,113.00	1,063,113.00	1,122,469.15	1,063,113.00	0.00	0.0%
Prior Years' Taxes		8043	1,928,306.00	1,928,306.00	1,535,924.51	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	191,634.00	191,634.00	230,332.50	191,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,339,359.00)	(5,339,359.00)	(1,946,865.84)	(5,339,359.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,613,821.00	1,613,821.00	1,488,415.86	1,613,821.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>112,156,162.00</b>	<b>132,673,418.00</b>	<b>74,790,525.36</b>	<b>132,970,272.00</b>	<b>296,854.00</b>	<b>0.2%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,790,619.00)	(6,500,619.00)	(6,500,619.00)	(6,500,619.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	318,700.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(448,446.00)	(448,446.00)	(247,699.00)	(507,727.00)	(59,281.00)	13.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>106,235,797.00</b>	<b>125,724,353.00</b>	<b>68,042,207.36</b>	<b>125,961,926.00</b>	<b>237,573.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	504,601.00	504,601.00	0.00	0.00	(504,601.00)	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>504,601.00</b>	<b>504,601.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(504,601.00)</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,223,710.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	931,226.00	736,185.00	736,185.00	736,185.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,566,056.00	2,566,056.00	824,179.89	2,566,056.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	6,737,201.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			13,458,193.00	3,302,241.00	1,560,364.89	3,302,241.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	3,234.00	3,234.31	3,234.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	185,000.00	258,237.00	168,242.26	258,237.00	0.00	0.0%
Interest		8660	135,000.00	110,000.00	47,979.43	110,200.00	200.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	200,000.00	104,139.59	200,000.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	909,000.00	963,081.04	1,245,561.37	1,563,081.04	600,000.00	62.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,375,992.00	1,150,472.00	1,469,059.29	1,946,019.00	795,547.00	69.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,604,992.00</b>	<b>2,685,024.04</b>	<b>3,038,216.25</b>	<b>4,080,771.04</b>	<b>1,395,747.00</b>	<b>52.0%</b>
<b>TOTAL, REVENUES</b>			<b>122,803,583.00</b>	<b>132,216,219.04</b>	<b>72,640,788.50</b>	<b>133,344,938.04</b>	<b>1,128,719.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	53,669,795.00	53,725,400.00	32,028,225.70	55,885,400.00	(2,160,000.00)	-4.0%
Certificated Pupil Support Salaries		1200	2,385,665.00	2,367,144.00	1,379,316.95	2,367,144.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,521,561.00	6,545,639.00	3,750,054.44	6,786,139.00	(240,500.00)	-3.7%
Other Certificated Salaries		1900	194,929.00	212,793.00	127,641.31	212,793.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>62,771,950.00</b>	<b>62,850,976.00</b>	<b>37,285,238.40</b>	<b>65,251,476.00</b>	<b>(2,400,500.00)</b>	<b>-3.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	330,658.00	460,427.00	262,829.48	460,427.00	0.00	0.0%
Classified Support Salaries		2200	4,156,919.00	4,265,924.00	2,364,643.60	4,690,924.00	(425,000.00)	-10.0%
Classified Supervisors' and Administrators' Salaries		2300	2,842,839.00	2,883,389.00	1,678,145.45	2,993,589.00	(110,200.00)	-3.8%
Clerical, Technical and Office Salaries		2400	5,727,232.00	5,757,399.00	3,338,795.17	5,757,399.00	0.00	0.0%
Other Classified Salaries		2900	2,064,947.00	2,048,930.00	1,176,337.94	2,193,930.00	(145,000.00)	-7.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,122,595.00</b>	<b>15,416,069.00</b>	<b>8,820,751.64</b>	<b>16,096,269.00</b>	<b>(680,200.00)</b>	<b>-4.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,168,678.00	5,149,173.00	3,034,509.75	5,441,173.00	(292,000.00)	-5.7%
PERS		3201-3202	2,597,911.00	2,544,608.00	1,447,051.06	2,689,608.00	(145,000.00)	-5.7%
OASDI/Medicare/Alternative		3301-3302	2,022,580.00	1,972,703.00	1,108,907.66	1,972,703.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,149,856.00	9,097,775.00	5,514,332.28	10,657,775.00	(1,560,000.00)	-17.1%
Unemployment Insurance		3501-3502	38,960.00	39,136.00	28,936.18	39,136.00	0.00	0.0%
Workers' Compensation		3601-3602	1,480,011.00	1,605,145.00	944,694.23	1,605,145.00	0.00	0.0%
OPEB, Allocated		3701-3702	184,108.00	166,301.00	98,611.03	166,301.00	0.00	0.0%
OPEB, Active Employees		3751-3752	218,736.00	196,407.00	116,505.92	196,407.00	0.00	0.0%
PERS Reduction		3801-3802	42,863.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,194,652.00	2,223,598.00	2,215,248.67	2,223,598.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>25,098,355.00</b>	<b>22,994,846.00</b>	<b>14,508,796.78</b>	<b>24,991,846.00</b>	<b>(1,997,000.00)</b>	<b>-8.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	412,400.00	371,502.00	156.00	21,502.00	350,000.00	94.2%
Books and Other Reference Materials		4200	4,806.00	10,483.00	3,883.57	10,483.00	0.00	0.0%
Materials and Supplies		4300	2,179,144.00	2,920,272.00	1,175,521.28	2,955,272.00	(35,000.00)	-1.2%
Noncapitalized Equipment		4400	210,426.00	337,213.00	149,108.52	337,213.00	0.00	0.0%
Food		4700	9,500.00	7,879.00	1,900.50	7,879.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,816,276.00</b>	<b>3,647,349.00</b>	<b>1,330,569.87</b>	<b>3,332,349.00</b>	<b>315,000.00</b>	<b>8.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	54,500.00	54,500.00	0.00	429,500.00	(375,000.00)	-688.1%
Travel and Conferences		5200	183,156.00	178,323.00	117,449.39	178,323.00	0.00	0.0%
Dues and Memberships		5300	38,835.00	41,245.00	31,157.20	41,245.00	0.00	0.0%
Insurance		5400-5450	815,000.00	815,099.00	792,800.94	815,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,389,435.00	4,403,113.00	2,481,183.04	4,403,113.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	993,177.00	1,042,713.00	526,923.15	1,062,713.00	(20,000.00)	-1.9%
Transfers of Direct Costs		5710	585,433.00	805,390.00	531,163.81	1,405,390.00	(600,000.00)	-74.5%
Transfers of Direct Costs - Interfund		5750	(141,025.00)	(134,640.00)	(42,791.83)	(134,640.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,413,437.00	3,824,689.00	2,134,420.05	3,969,689.00	(145,000.00)	-3.8%
Communications		5900	1,143,776.00	1,242,701.00	675,042.72	1,242,701.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,475,724.00</b>	<b>12,273,133.00</b>	<b>7,247,348.47</b>	<b>13,413,133.00</b>	<b>(1,140,000.00)</b>	<b>-9.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	19,931.00	19,930.66	19,931.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	251,781.00	137,894.88	251,781.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	83,000.00	22,120.00	22,120.20	42,120.00	(20,000.00)	-90.4%
Equipment Replacement		6500	0.00	135,582.00	0.00	135,582.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>83,000.00</b>	<b>429,414.00</b>	<b>179,945.74</b>	<b>449,414.00</b>	<b>(20,000.00)</b>	<b>-4.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	6,784.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	619.00	619.00	619.27	619.00	0.00	0.0%
Other Debt Service - Principal		7439	5,263.00	5,263.00	5,263.16	5,263.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,882.00</b>	<b>5,882.00</b>	<b>12,666.43</b>	<b>5,882.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,116,648.00)	(2,194,518.00)	(1,065,952.93)	(2,211,918.00)	17,400.00	-0.8%
Transfers of Indirect Costs - Interfund		7350	(622,988.00)	(593,598.00)	(136,680.95)	(623,779.00)	30,181.00	-5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,739,636.00)</b>	<b>(2,788,116.00)</b>	<b>(1,202,633.88)</b>	<b>(2,835,697.00)</b>	<b>47,581.00</b>	<b>-1.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>114,634,146.00</b>	<b>114,829,553.00</b>	<b>68,182,683.45</b>	<b>120,704,672.00</b>	<b>(5,875,119.00)</b>	<b>-5.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(14,139,497.00)	(16,399,089.00)	(12,375,574.68)	(18,702,189.00)	(2,303,100.00)	14.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(14,139,497.00)	(16,399,089.00)	(12,375,574.68)	(18,702,189.00)	(2,303,100.00)	14.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(14,139,497.00)	(16,399,589.00)	(12,376,174.68)	(18,897,812.00)	(2,498,223.00)	15.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,094,840.00	15,868,237.00	4,915,783.98	16,322,237.00	454,000.00	2.9%
3) Other State Revenue		8300-8599	9,237,991.00	9,482,737.00	6,992,024.35	9,349,503.00	(133,234.00)	-1.4%
4) Other Local Revenue		8600-8799	22,444,734.00	22,585,811.00	7,395,642.55	23,301,764.00	715,953.00	3.2%
5) TOTAL, REVENUES			52,568,184.00	53,727,404.00	25,094,069.88	54,764,123.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	17,902,383.00	18,004,734.00	10,150,529.96	18,565,380.00	(560,646.00)	-3.1%
2) Classified Salaries		2000-2999	18,861,989.00	18,421,716.00	10,891,286.78	19,560,716.00	(1,139,000.00)	-6.2%
3) Employee Benefits		3000-3999	11,632,662.00	11,333,861.00	6,513,507.72	12,498,175.00	(1,164,314.00)	-10.3%
4) Books and Supplies		4000-4999	6,792,138.00	7,458,616.00	4,089,402.04	8,536,596.00	(1,077,980.00)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	5,823,690.00	8,176,754.00	3,331,133.42	7,335,774.00	840,980.00	10.3%
6) Capital Outlay		6000-6999	62,713.00	2,298,087.00	102,606.29	2,340,187.00	(42,100.00)	-1.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,642,696.00	5,276,061.00	3,917,797.38	5,301,061.00	(25,000.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,116,648.00	2,194,518.00	1,065,952.93	2,211,918.00	(17,400.00)	-0.8%
9) TOTAL, EXPENDITURES			67,834,919.00	73,164,347.00	40,062,216.52	76,349,807.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,266,735.00)	(19,436,943.00)	(14,968,146.64)	(21,585,684.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
b) Transfers Out		7600-7629	68,531.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	14,139,497.00	16,399,089.00	12,375,574.68	18,702,189.00	2,303,100.00	14.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,448,202.00	18,458,206.00	12,529,400.68	20,750,129.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(818,533.00)	(978,737.00)	(2,438,745.96)	(835,555.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,978,054.00	4,991,642.27		4,991,642.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,978,054.00	4,991,642.27		4,991,642.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,978,054.00	4,991,642.27		4,991,642.27		
2) Ending Balance, June 30 (E + F1e)			4,159,521.00	4,012,905.27		4,156,087.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,159,521.00	4,012,905.61		4,156,087.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.34)		(0.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,197,083.00	4,351,261.00	0.00	4,351,261.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,813.00	236,813.00	52,602.72	436,813.00	200,000.00	84.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	953,177.00	1,190,135.00	436,631.82	1,344,135.00	154,000.00	12.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,448,206.00	6,688,697.00	3,158,539.30	6,688,697.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	712,022.00	717,764.00	171,077.00	717,764.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	28,016.00	28,016.00	29,271.14	28,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	488,937.00	488,937.00	280,934.00	488,937.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	124,671.00	205,595.00	114,692.42	205,595.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	180,701.00	197,741.00	0.00	197,741.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,725,214.00	1,763,278.00	672,035.58	1,863,278.00	100,000.00	5.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,094,840.00</b>	<b>15,868,237.00</b>	<b>4,915,783.98</b>	<b>16,322,237.00</b>	<b>454,000.00</b>	<b>2.9%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,034,482.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,851,020.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	504,483.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	620,820.00	718,820.00	97,994.96	718,820.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	269,731.00	279,452.00	81,840.09	279,452.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,412,053.00	5,939,063.00	5,157,678.00	5,805,829.00	(133,234.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			9,237,991.00	9,482,737.00	6,992,024.35	9,349,503.00	(133,234.00)	-1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	2,625,000.00	2,625,000.00	1,357,129.59	2,650,000.00	25,000.00	1.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,000.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	80,000.00	80,000.00	50,613.41	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	10,814,567.00	10,814,567.00	2,180,409.59	12,114,567.00	1,300,000.00	12.0%
Interagency Services	All Other	8677	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	85,000.00	226,077.00	9,975.96	226,077.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,815,167.00	8,815,167.00	3,795,514.00	8,206,120.00	(609,047.00)	-6.9%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>22,444,734.00</b>	<b>22,585,811.00</b>	<b>7,395,642.55</b>	<b>23,301,764.00</b>	<b>715,953.00</b>	<b>3.2%</b>
<b>TOTAL, REVENUES</b>			<b>52,568,184.00</b>	<b>53,727,404.00</b>	<b>25,094,069.88</b>	<b>54,764,123.00</b>	<b>1,036,719.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,423,362.00	13,430,171.00	7,494,706.73	13,894,494.00	(464,323.00)	-3.5%
Certificated Pupil Support Salaries		1200	3,023,716.00	3,127,631.00	1,838,908.00	3,175,954.00	(48,323.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,080,126.00	1,072,627.00	595,448.92	1,120,627.00	(48,000.00)	-4.5%
Other Certificated Salaries		1900	375,179.00	374,305.00	221,466.31	374,305.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>17,902,383.00</b>	<b>18,004,734.00</b>	<b>10,150,529.96</b>	<b>18,565,380.00</b>	<b>(560,646.00)</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,946,320.00	5,804,713.00	3,367,254.51	5,804,713.00	0.00	0.0%
Classified Support Salaries		2200	9,967,326.00	9,731,725.00	5,919,750.36	10,835,725.00	(1,104,000.00)	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	704,569.00	705,503.00	421,109.65	739,503.00	(34,000.00)	-4.8%
Clerical, Technical and Office Salaries		2400	726,298.00	825,845.00	428,622.84	826,845.00	(1,000.00)	-0.1%
Other Classified Salaries		2900	1,517,476.00	1,353,930.00	754,549.42	1,353,930.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,861,989.00</b>	<b>18,421,716.00</b>	<b>10,891,286.78</b>	<b>19,560,716.00</b>	<b>(1,139,000.00)</b>	<b>-6.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,438,810.00	1,419,546.00	796,282.50	1,506,260.00	(86,714.00)	-6.1%
PERS		3201-3202	3,239,950.00	3,017,445.00	1,678,867.98	3,178,445.00	(161,000.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	1,718,158.00	1,701,968.00	905,502.82	1,701,968.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,072,581.00	4,215,461.00	2,578,692.56	5,132,061.00	(916,600.00)	-21.7%
Unemployment Insurance		3501-3502	18,391.00	19,531.00	10,465.74	19,531.00	0.00	0.0%
Workers' Compensation		3601-3602	698,527.00	753,036.00	426,343.84	753,036.00	0.00	0.0%
OPEB, Allocated		3701-3702	79,790.00	72,314.00	39,895.78	72,314.00	0.00	0.0%
OPEB, Active Employees		3751-3752	150,216.00	134,513.00	77,412.13	134,513.00	0.00	0.0%
PERS Reduction		3801-3802	216,239.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	47.00	44.37	47.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,632,662.00</b>	<b>11,333,861.00</b>	<b>6,513,507.72</b>	<b>12,498,175.00</b>	<b>(1,164,314.00)</b>	<b>-10.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,405,440.00	1,427,216.00	1,237,639.68	1,327,216.00	100,000.00	7.0%
Books and Other Reference Materials		4200	18,088.00	64,830.00	14,154.11	64,830.00	0.00	0.0%
Materials and Supplies		4300	4,707,160.00	5,274,001.00	2,578,031.56	6,381,981.00	(1,107,980.00)	-21.0%
Noncapitalized Equipment		4400	661,450.00	692,569.00	259,533.37	762,569.00	(70,000.00)	-10.1%
Food		4700	0.00	0.00	43.32	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,792,138.00</b>	<b>7,458,616.00</b>	<b>4,089,402.04</b>	<b>8,536,596.00</b>	<b>(1,077,980.00)</b>	<b>-14.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,718,500.00	750,511.00	396,716.22	950,511.00	(200,000.00)	-26.6%
Travel and Conferences		5200	215,267.00	269,136.00	126,375.05	296,256.00	(27,120.00)	-10.1%
Dues and Memberships		5300	13,350.00	10,490.00	324.00	10,490.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	56,250.00	56,282.00	30,403.37	56,282.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	609,230.00	873,275.00	515,349.53	905,275.00	(32,000.00)	-3.7%
Transfers of Direct Costs		5710	(585,433.00)	(805,390.00)	(531,163.81)	(1,405,390.00)	600,000.00	-74.5%
Transfers of Direct Costs - Interfund		5750	(31,200.00)	(32,796.00)	(19,145.64)	(32,796.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,767,709.00	6,993,667.00	2,775,454.84	6,491,567.00	502,100.00	7.2%
Communications		5900	60,017.00	61,579.00	36,819.86	63,579.00	(2,000.00)	-3.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,823,690.00</b>	<b>8,176,754.00</b>	<b>3,331,133.42</b>	<b>7,335,774.00</b>	<b>840,980.00</b>	<b>10.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	24,815.00	24,815.00	24,815.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	60,665.00	61,482.51	60,665.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	62,713.00	2,178,491.00	16,308.78	2,220,591.00	(42,100.00)	-1.9%
Equipment Replacement		6500	0.00	34,116.00	0.00	34,116.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>62,713.00</b>	<b>2,298,087.00</b>	<b>102,606.29</b>	<b>2,340,187.00</b>	<b>(42,100.00)</b>	<b>-1.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,501,685.00	2,492,131.00	1,390,824.47	2,517,131.00	(25,000.00)	-1.0%
Other Debt Service - Principal		7439	2,141,011.00	2,783,930.00	2,526,972.91	2,783,930.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,642,696.00</b>	<b>5,276,061.00</b>	<b>3,917,797.38</b>	<b>5,301,061.00</b>	<b>(25,000.00)</b>	<b>-0.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,116,648.00	2,194,518.00	1,065,952.93	2,211,918.00	(17,400.00)	-0.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,116,648.00</b>	<b>2,194,518.00</b>	<b>1,065,952.93</b>	<b>2,211,918.00</b>	<b>(17,400.00)</b>	<b>-0.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>67,834,919.00</b>	<b>73,164,347.00</b>	<b>40,062,216.52</b>	<b>76,349,807.00</b>	<b>(3,185,460.00)</b>	<b>-4.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
(a) TOTAL, INTERFUND TRANSFERS IN			377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	68,531.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,531.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	14,139,497.00	16,399,089.00	12,375,574.68	18,702,189.00	2,303,100.00	14.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			14,139,497.00	16,399,089.00	12,375,574.68	18,702,189.00	2,303,100.00	14.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			14,448,202.00	18,458,206.00	12,529,400.68	20,750,129.00	(2,291,923.00)	12.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	112,026,416.00	131,514,972.00	73,832,826.36	131,752,545.00	237,573.00	0.2%
2) Federal Revenue		8100-8299	15,599,441.00	16,372,838.00	4,915,783.98	16,322,237.00	(50,601.00)	-0.3%
3) Other State Revenue		8300-8599	22,696,184.00	12,784,978.00	8,552,389.24	12,651,744.00	(133,234.00)	-1.0%
4) Other Local Revenue		8600-8799	25,049,726.00	25,270,835.04	10,433,858.80	27,382,535.04	2,111,700.00	8.4%
5) TOTAL, REVENUES			175,371,767.00	185,943,623.04	97,734,858.38	188,109,061.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	80,674,333.00	80,855,710.00	47,435,768.36	83,816,856.00	(2,961,146.00)	-3.7%
2) Classified Salaries		2000-2999	33,984,584.00	33,837,785.00	19,712,038.42	35,656,985.00	(1,819,200.00)	-5.4%
3) Employee Benefits		3000-3999	36,731,017.00	34,328,707.00	21,022,304.50	37,490,021.00	(3,161,314.00)	-9.2%
4) Books and Supplies		4000-4999	9,608,414.00	11,105,965.00	5,419,971.91	11,868,945.00	(762,980.00)	-6.9%
5) Services and Other Operating Expenditures		5000-5999	17,299,414.00	20,449,887.00	10,578,481.89	20,748,907.00	(299,020.00)	-1.5%
6) Capital Outlay		6000-6999	145,713.00	2,727,501.00	282,552.03	2,789,601.00	(62,100.00)	-2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,648,578.00	5,281,943.00	3,930,463.81	5,306,943.00	(25,000.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(622,988.00)	(593,598.00)	(136,680.95)	(623,779.00)	30,181.00	-5.1%
9) TOTAL, EXPENDITURES			182,469,065.00	187,993,900.00	108,244,899.97	197,054,479.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,097,298.00)	(2,050,276.96)	(10,510,041.59)	(8,945,417.96)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
b) Transfers Out		7600-7629	68,531.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			308,705.00	2,058,617.00	153,226.00	1,852,317.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,788,593.00)	8,340.04	(10,356,815.59)	(7,093,100.96)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,717,135.00	35,966,534.66		35,966,534.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,717,135.00	35,966,534.66		35,966,534.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,717,135.00	35,966,534.66		35,966,534.66		
2) Ending Balance, June 30 (E + F1e)			27,928,542.00	35,974,874.70		28,873,433.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,594.00	255,594.00		255,594.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,159,521.00	4,012,905.61		4,156,087.61		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,338,427.00	22,414,375.43		14,536,752.43		
Business Summit - 0014	0000	9780				9,195.00		
HTA H&W Holding Acct - 0091	0000	9780				935,335.00		
CSEA H&W Holding Acct - 0099	0000	9780				527,092.00		
ROTC - 0605	0000	9780				10,872.00		
2014-15 Lower Class Size (50 FTE)	0000	9780				3,500,000.00		
2014-15 IT - Upgrades/Replacements	0000	9780				5,256,076.69		
2014-15 Implement BARR @ all HS	0000	9780				1,000,000.00		
2014-15 Restore/Add CSEA positions	0000	9780				1,000,000.00		
2014-15 Restore/Augment Site Allocati	0000	9780				1,200,000.00		
2014-15 Restore/Augment Athletics	0000	9780				1,000,000.00		
Site Lottery Carry Over - 1101	1100	9780				98,181.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,150,000.00	9,267,000.00		9,900,000.00		
Unassigned/Unappropriated Amount			0.00	(0.34)		(0.34)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	77,764,714.00	93,623,662.00	50,094,237.00	93,920,516.00	296,854.00	0.3%
Education Protection Account State Aid - Current Year		8012	14,917,909.00	19,576,217.00	9,788,109.00	19,576,217.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	353,695.00	353,695.00	173,910.23	353,695.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	450.25	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	19,662,329.00	19,662,329.00	12,303,542.70	19,662,329.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,063,113.00	1,063,113.00	1,122,469.15	1,063,113.00	0.00	0.0%
Prior Years' Taxes		8043	1,928,306.00	1,928,306.00	1,535,924.51	1,928,306.00	0.00	0.0%
Supplemental Taxes		8044	191,634.00	191,634.00	230,332.50	191,634.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,339,359.00)	(5,339,359.00)	(1,946,865.84)	(5,339,359.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,613,821.00	1,613,821.00	1,488,415.86	1,613,821.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>112,156,162.00</b>	<b>132,673,418.00</b>	<b>74,790,525.36</b>	<b>132,970,272.00</b>	<b>296,854.00</b>	<b>0.2%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,790,619.00)	(6,500,619.00)	(6,500,619.00)	(6,500,619.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,790,619.00	5,790,619.00	5,790,619.00	5,790,619.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	318,700.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(448,446.00)	(448,446.00)	(247,699.00)	(507,727.00)	(59,281.00)	13.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>112,026,416.00</b>	<b>131,514,972.00</b>	<b>73,832,826.36</b>	<b>131,752,545.00</b>	<b>237,573.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,197,083.00	4,351,261.00	0.00	4,351,261.00	0.00	0.0%
Special Education Discretionary Grants		8182	236,813.00	236,813.00	52,602.72	436,813.00	200,000.00	84.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	953,177.00	1,190,135.00	436,631.82	1,344,135.00	154,000.00	12.9%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,448,206.00	6,688,697.00	3,158,539.30	6,688,697.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	712,022.00	717,764.00	171,077.00	717,764.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	28,016.00	28,016.00	29,271.14	28,016.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	488,937.00	488,937.00	280,934.00	488,937.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	124,671.00	205,595.00	114,692.42	205,595.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	180,701.00	197,741.00	0.00	197,741.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,229,815.00	2,267,879.00	672,035.58	1,863,278.00	(404,601.00)	-17.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>15,599,441.00</b>	<b>16,372,838.00</b>	<b>4,915,783.98</b>	<b>16,322,237.00</b>	<b>(50,601.00)</b>	<b>-0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,034,482.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,851,020.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	504,483.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,223,710.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	931,226.00	736,185.00	736,185.00	736,185.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiat		8560	3,186,876.00	3,284,876.00	922,174.85	3,284,876.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	269,731.00	279,452.00	81,840.09	279,452.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,149,254.00	5,939,063.00	5,157,678.00	5,805,829.00	(133,234.00)	-2.2%

2013-14 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			22,696,184.00	12,784,978.00	8,552,389.24	12,651,744.00	(133,234.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	2,625,000.00	2,625,000.00	1,357,129.59	2,650,000.00	25,000.00	1.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	3,234.00	5,234.31	3,234.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	185,000.00	258,237.00	168,242.26	258,237.00	0.00	0.0%
Interest		8660	135,000.00	110,000.00	47,979.43	110,200.00	200.00	0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	200,000.00	104,139.59	200,000.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	80,000.00	80,000.00	50,613.41	80,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	10,814,567.00	10,814,567.00	2,180,409.59	12,114,567.00	1,300,000.00	12.0%
Interagency Services	All Other	8677	934,000.00	988,081.04	1,245,561.37	1,588,081.04	600,000.00	60.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,460,992.00	1,376,549.00	1,479,035.25	2,172,096.00	795,547.00	57.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	8,815,167.00	8,815,167.00	3,795,514.00	8,206,120.00	(609,047.00)	-6.9%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,049,726.00</b>	<b>25,270,835.04</b>	<b>10,433,858.80</b>	<b>27,382,535.04</b>	<b>2,111,700.00</b>	<b>8.4%</b>
<b>TOTAL, REVENUES</b>			<b>175,371,767.00</b>	<b>185,943,623.04</b>	<b>97,734,858.38</b>	<b>188,109,061.04</b>	<b>2,165,438.00</b>	<b>1.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	67,093,157.00	67,155,571.00	39,522,932.43	69,779,894.00	(2,624,323.00)	-3.9%
Certificated Pupil Support Salaries		1200	5,409,381.00	5,494,775.00	3,218,224.95	5,543,098.00	(48,323.00)	-0.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,601,687.00	7,618,266.00	4,345,503.36	7,906,766.00	(288,500.00)	-3.8%
Other Certificated Salaries		1900	570,108.00	587,098.00	349,107.62	587,098.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>80,674,333.00</b>	<b>80,855,710.00</b>	<b>47,435,768.36</b>	<b>83,816,856.00</b>	<b>(2,961,146.00)</b>	<b>-3.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,276,978.00	6,265,140.00	3,630,083.99	6,265,140.00	0.00	0.0%
Classified Support Salaries		2200	14,124,245.00	13,997,649.00	8,284,393.96	15,526,649.00	(1,529,000.00)	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	3,547,408.00	3,588,892.00	2,099,255.10	3,733,092.00	(144,200.00)	-4.0%
Clerical, Technical and Office Salaries		2400	6,453,530.00	6,583,244.00	3,767,418.01	6,584,244.00	(1,000.00)	0.0%
Other Classified Salaries		2900	3,582,423.00	3,402,860.00	1,930,887.36	3,547,860.00	(145,000.00)	-4.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>33,984,584.00</b>	<b>33,837,785.00</b>	<b>19,712,038.42</b>	<b>35,656,985.00</b>	<b>(1,819,200.00)</b>	<b>-5.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,607,488.00	6,568,719.00	3,830,792.25	6,947,433.00	(378,714.00)	-5.8%
PERS		3201-3202	5,837,861.00	5,562,053.00	3,125,919.04	5,868,053.00	(306,000.00)	-5.5%
OASDI/Medicare/Alternative		3301-3302	3,740,738.00	3,674,671.00	2,014,410.48	3,674,671.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	15,222,437.00	13,313,236.00	8,093,024.84	15,789,836.00	(2,476,600.00)	-18.6%
Unemployment Insurance		3501-3502	57,351.00	58,667.00	39,401.92	58,667.00	0.00	0.0%
Workers' Compensation		3601-3602	2,178,538.00	2,358,181.00	1,371,038.07	2,358,181.00	0.00	0.0%
OPEB, Allocated		3701-3702	263,898.00	238,615.00	138,506.81	238,615.00	0.00	0.0%
OPEB, Active Employees		3751-3752	368,952.00	330,920.00	193,918.05	330,920.00	0.00	0.0%
PERS Reduction		3801-3802	259,102.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,194,652.00	2,223,645.00	2,215,293.04	2,223,645.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>36,731,017.00</b>	<b>34,328,707.00</b>	<b>21,022,304.50</b>	<b>37,490,021.00</b>	<b>(3,161,314.00)</b>	<b>-9.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,817,840.00	1,798,718.00	1,237,795.68	1,348,718.00	450,000.00	25.0%
Books and Other Reference Materials		4200	22,894.00	75,313.00	18,037.68	75,313.00	0.00	0.0%
Materials and Supplies		4300	6,886,304.00	8,194,273.00	3,753,552.84	9,337,253.00	(1,142,980.00)	-13.9%
Noncapitalized Equipment		4400	871,876.00	1,029,782.00	408,641.89	1,099,782.00	(70,000.00)	-6.8%
Food		4700	9,500.00	7,879.00	1,943.82	7,879.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>9,608,414.00</b>	<b>11,105,965.00</b>	<b>5,419,971.91</b>	<b>11,868,945.00</b>	<b>(762,980.00)</b>	<b>-6.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,773,000.00	805,011.00	396,716.22	1,380,011.00	(575,000.00)	-71.4%
Travel and Conferences		5200	398,423.00	447,459.00	243,824.44	474,579.00	(27,120.00)	-6.1%
Dues and Memberships		5300	52,185.00	51,735.00	31,481.20	51,735.00	0.00	0.0%
Insurance		5400-5450	815,000.00	815,099.00	792,800.94	815,099.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,445,685.00	4,459,395.00	2,511,586.41	4,459,395.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,602,407.00	1,915,988.00	1,042,272.68	1,967,988.00	(52,000.00)	-2.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(172,225.00)	(167,436.00)	(61,937.47)	(167,436.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,181,146.00	10,818,356.00	4,909,874.89	10,461,256.00	357,100.00	3.3%
Communications		5900	1,203,793.00	1,304,280.00	711,862.58	1,306,280.00	(2,000.00)	-0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,299,414.00</b>	<b>20,449,887.00</b>	<b>10,578,481.89</b>	<b>20,748,907.00</b>	<b>(299,020.00)</b>	<b>-1.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	44,746.00	44,745.66	44,746.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	312,446.00	199,377.39	312,446.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	145,713.00	2,200,611.00	38,428.98	2,262,711.00	(62,100.00)	-2.8%
Equipment Replacement		6500	0.00	169,698.00	0.00	169,698.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			145,713.00	2,727,501.00	282,552.03	2,789,601.00	(62,100.00)	-2.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	6,784.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,502,304.00	2,492,750.00	1,391,443.74	2,517,750.00	(25,000.00)	-1.0%
Other Debt Service - Principal		7439	2,146,274.00	2,789,193.00	2,532,236.07	2,789,193.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			4,648,578.00	5,281,943.00	3,930,463.81	5,306,943.00	(25,000.00)	-0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(622,988.00)	(593,598.00)	(136,680.95)	(623,779.00)	30,181.00	-5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(622,988.00)	(593,598.00)	(136,680.95)	(623,779.00)	30,181.00	-5.1%
<b>TOTAL, EXPENDITURES</b>			182,469,065.00	187,993,900.00	108,244,899.97	197,054,479.00	(9,060,579.00)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
(a) TOTAL, INTERFUND TRANSFERS IN			377,236.00	377,236.00	153,826.00	366,059.00	(11,177.00)	-3.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	68,531.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			68,531.00	500.00	600.00	195,623.00	(195,123.00)	-39024.6%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	1,681,881.00	0.00	1,681,881.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			308,705.00	2,058,617.00	153,226.00	1,852,317.00	206,300.00	-10.0%

<b>Resource</b>	<b>Description</b>	<b>2013-14 Projected Year Totals</b>
6230	California Clean Energy Jobs Act	180,000.00
6300	Lottery: Instructional Materials	400,874.51
6500	Special Education	147,264.73
6512	Special Ed: Mental Health Services	1,313,017.69
7405	Common Core State Standards Implementat	2,113,000.00
9010	Other Restricted Local	1,930.68
Total, Restricted Balance		<u>4,156,087.61</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	3,021,507.00	3,468,558.00	1,993,885.00	3,334,534.00	(134,024.00)	-3.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	752,076.00	520,940.00	311,165.54	517,716.00	(3,224.00)	-0.6%
4) Other Local Revenue		8600-8799	383,432.00	382,932.00	188,154.29	401,426.00	18,494.00	4.8%
5) TOTAL, REVENUES			4,157,015.00	4,372,430.00	2,493,204.83	4,253,676.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,841,050.00	1,920,893.00	1,107,701.08	1,997,729.00	(76,836.00)	-4.0%
2) Classified Salaries		2000-2999	271,627.00	285,627.00	164,514.92	297,052.00	(11,425.00)	-4.0%
3) Employee Benefits		3000-3999	509,665.00	542,868.00	301,895.78	598,319.00	(55,451.00)	-10.2%
4) Books and Supplies		4000-4999	247,759.00	261,029.00	166,621.40	296,824.00	(35,795.00)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	849,186.00	890,209.00	344,804.67	910,414.00	(20,205.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,719,287.00	3,900,626.00	2,085,537.85	4,100,338.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			437,728.00	471,804.00	407,666.98	153,338.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500.00	500.00	119,078.00	118,578.00	23715.6%
b) Transfers Out		7600-7629	377,236.00	377,236.00	153,826.00	366,059.00	11,177.00	3.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(377,236.00)	(376,736.00)	(153,326.00)	(246,981.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			60,492.00	95,068.00	254,340.98	(93,643.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	1,201,808.00	1,272,160.91	1,272,160.91	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,201,808.00	1,272,160.91	1,272,160.91		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,201,808.00	1,272,160.91	1,272,160.91		
2) Ending Balance, June 30 (E + F1e)				1,262,300.00	1,367,228.91	1,178,517.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	25,551.00	99,497.09	99,497.09		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	1,236,749.00	1,267,731.82	1,079,020.82		
CPHS - Unrestricted (LCFF)			0000			0.52		
CPHS - Donations - 0600			0000			2,397.79		
WCA - Unrestricted (LCFF)			0000			993,574.19		
WCA - Donations			0000			33,248.11		
CPHS - Lottery			1100			12,423.62		
WCA - Lottery			1100			37,376.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	2,638,417.00	1,554,869.00	2,439,676.00	(198,741.00)	-7.5%
Education Protection Account State Aid - Current Year		8012	411,690.00	381,695.00	191,317.00	387,131.00	5,436.00	1.4%
Charter Schools General Purpose Entitlement - State Aid		8015	2,161,371.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>LCFF/Revenue Limit Transfers</b>								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	448,446.00	448,446.00	247,699.00	507,727.00	59,281.00	13.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>3,021,507.00</b>	<b>3,468,558.00</b>	<b>1,993,885.00</b>	<b>3,334,534.00</b>	<b>(134,024.00)</b>	<b>-3.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,775.00	5,083.00	5,083.00	5,083.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	81,425.00	81,425.00	27,837.54	81,425.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	273,303.00	273,303.00	136,151.00	273,303.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	384,573.00	161,129.00	142,094.00	157,905.00	(3,224.00)	-2.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>752,076.00</b>	<b>520,940.00</b>	<b>311,165.54</b>	<b>517,716.00</b>	<b>(3,224.00)</b>	<b>-0.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	854.60	1,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	39,500.00	49,283.69	65,587.00	26,087.00	66.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	342,032.00	342,032.00	138,016.00	334,439.00	(7,593.00)	-2.2%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>383,432.00</b>	<b>382,932.00</b>	<b>188,154.29</b>	<b>401,426.00</b>	<b>18,494.00</b>	<b>4.8%</b>
<b>TOTAL, REVENUES</b>			<b>4,157,015.00</b>	<b>4,372,430.00</b>	<b>2,493,204.83</b>	<b>4,253,676.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,484,531.00	1,585,292.00	920,491.87	1,662,128.00	(76,836.00)	-4.8%
Certificated Pupil Support Salaries		1200	13,614.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	342,905.00	335,601.00	187,209.21	335,601.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,841,050.00</b>	<b>1,920,893.00</b>	<b>1,107,701.08</b>	<b>1,997,729.00</b>	<b>(76,836.00)</b>	<b>-4.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	500.00	8.00	7.73	8.00	0.00	0.0%
Classified Support Salaries		2200	36,963.00	40,633.00	24,247.35	40,633.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,524.00	166,850.00	93,430.66	178,275.00	(11,425.00)	-6.8%
Other Classified Salaries		2900	72,640.00	78,136.00	46,829.18	78,136.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>271,627.00</b>	<b>285,627.00</b>	<b>164,514.92</b>	<b>297,052.00</b>	<b>(11,425.00)</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	153,392.00	161,483.00	92,666.71	162,019.00	(536.00)	-0.3%
PERS		3201-3202	43,152.00	42,641.00	24,267.22	42,641.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	43,802.00	45,510.00	25,308.03	45,510.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	217,849.00	237,078.00	127,416.63	291,993.00	(54,915.00)	-23.2%
Unemployment Insurance		3501-3502	1,056.00	1,058.00	636.08	1,058.00	0.00	0.0%
Workers' Compensation		3601-3602	40,142.00	44,210.00	26,055.87	44,210.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,585.00	4,808.00	2,403.77	4,808.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,687.00	6,080.00	3,141.47	6,080.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>509,665.00</b>	<b>542,868.00</b>	<b>301,895.78</b>	<b>598,319.00</b>	<b>(55,451.00)</b>	<b>-10.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,049.00	14,074.00	8,039.36	14,074.00	0.00	0.0%
Books and Other Reference Materials		4200	300.00	50.00	49.60	50.00	0.00	0.0%
Materials and Supplies		4300	125,901.00	133,222.00	99,586.68	123,657.00	9,565.00	7.2%
Noncapitalized Equipment		4400	99,509.00	113,683.00	58,945.76	159,043.00	(45,360.00)	-39.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>247,759.00</b>	<b>261,029.00</b>	<b>166,621.40</b>	<b>296,824.00</b>	<b>(35,795.00)</b>	<b>-13.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,300.00	4,635.00	2,942.02	4,635.00	0.00	0.0%
Dues and Memberships		5300	5,118.00	4,608.00	2,248.00	4,608.00	0.00	0.0%
Insurance		5400-5450	9,960.00	9,960.00	9,960.00	9,960.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,000.00	78,310.00	19,340.16	78,310.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	484,789.00	505,532.00	191,853.10	505,532.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	151,975.00	154,267.00	30,939.86	154,267.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,212.00	123,017.00	83,651.52	143,222.00	(20,205.00)	-16.4%
Communications		5900	8,832.00	9,880.00	3,870.01	9,880.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>849,186.00</b>	<b>890,209.00</b>	<b>344,804.67</b>	<b>910,414.00</b>	<b>(20,205.00)</b>	<b>-2.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			3,719,287.00	3,900,626.00	2,085,537.85	4,100,338.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	500.00	500.00	119,078.00	118,578.00	23715.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	500.00	500.00	119,078.00	118,578.00	23715.6%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	377,236.00	377,236.00	153,826.00	366,059.00	11,177.00	3.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			377,236.00	377,236.00	153,826.00	366,059.00	11,177.00	3.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(377,236.00)	(376,736.00)	(153,326.00)	(246,981.00)		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
6230	California Clean Energy Jobs Act	51,125.00
6300	Lottery: Instructional Materials	25,572.09
7405	Common Core State Standards Implementation	22,800.00
Total, Restricted Balance		<u>99,497.09</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	500,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	0.00	129.86	0.00	0.00	0.0%
5) TOTAL, REVENUES			700,000.00	0.00	129.86	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	305,585.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,554.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	93,414.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,054.00	0.00	100.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,932.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			611,539.00	0.00	100.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			88,461.00	0.00	29.86	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	100.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	100.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			88,461.00	0.00	129.86	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			778,819.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments			0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			778,819.00	0.00		0.00		
d) Other Restatements			0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			778,819.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			867,280.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			0.00	0.00		0.00		
Stores			0.00	0.00		0.00		
Prepaid Expenditures			0.00	0.00		0.00		
All Others			0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments			858,402.00	0.00		0.00		
d) Assigned								
Other Assignments			8,878.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	500,000.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	129.86	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	200,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200,000.00</b>	<b>0.00</b>	<b>129.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>700,000.00</b>	<b>0.00</b>	<b>129.86</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	153,000.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,000.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,585.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>305,585.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,653.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	1,000.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,592.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	19,309.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>104,554.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,212.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,254.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,431.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,031.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	207.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	7,793.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	890.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	920.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,676.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>93,414.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,000.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>57,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,404.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,100.00	0.00	100.00	0.00	0.00	0.0%
Communications		5900	50.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>48,054.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	2,932.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,932.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>611,539.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	100.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	100.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	100.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	170,000.00	170,000.00	68,269.74	170,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,364,628.00	1,364,628.00	616,570.97	1,364,628.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	24,654.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,534,628.00	1,534,628.00	709,494.99	1,534,628.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	468,655.00	475,212.00	307,832.82	496,557.00	(21,345.00)	-4.5%
2) Classified Salaries		2000-2999	494,063.00	479,933.00	284,980.65	500,133.00	(20,200.00)	-4.2%
3) Employee Benefits		3000-3999	268,366.00	308,997.00	184,926.42	343,997.00	(35,000.00)	-11.3%
4) Books and Supplies		4000-4999	30,972.00	20,964.00	7,865.89	20,964.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200,304.00	203,712.00	47,539.33	203,712.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,327.00	52,869.00	34,208.95	52,869.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,541,687.00	1,541,687.00	867,354.06	1,618,232.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,059.00)	(7,059.00)	(157,859.07)	(83,604.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	76,545.00	76,545.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	76,545.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,059.00)	(7,059.00)	(157,859.07)	(7,059.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,698.00	28,800.28		28,800.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,698.00	28,800.28		28,800.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,698.00	28,800.28		28,800.28		
2) Ending Balance, June 30 (E + F1e)			73,639.00	21,741.28		21,741.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	73,639.00	21,741.28		21,741.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	170,000.00	170,000.00	68,269.74	170,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>170,000.00</b>	<b>170,000.00</b>	<b>68,269.74</b>	<b>170,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	12,000.00	12,000.00	6,263.17	12,000.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,345,128.00	1,345,128.00	608,432.80	1,345,128.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	1,875.00	7,500.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,364,628.00</b>	<b>1,364,628.00</b>	<b>616,570.97</b>	<b>1,364,628.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	55.22	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	24,599.06	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>24,654.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1,534,628.00</b>	<b>1,534,628.00</b>	<b>709,494.99</b>	<b>1,534,628.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	361,138.00	401,123.00	267,353.54	419,623.00	(18,500.00)	-4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,517.00	74,089.00	40,479.28	76,934.00	(2,845.00)	-3.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>468,655.00</b>	<b>475,212.00</b>	<b>307,832.82</b>	<b>496,557.00</b>	<b>(21,345.00)</b>	<b>-4.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	386,995.00	370,678.00	221,116.66	390,878.00	(20,200.00)	-5.4%
Classified Support Salaries		2200	14,036.00	2,278.00	2,513.35	2,278.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,032.00	106,977.00	61,350.64	106,977.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>494,063.00</b>	<b>479,933.00</b>	<b>284,980.65</b>	<b>500,133.00</b>	<b>(20,200.00)</b>	<b>-4.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	34,052.00	37,453.00	22,822.55	41,453.00	(4,000.00)	-10.7%
PERS		3201-3202	71,262.00	79,945.00	46,995.00	83,445.00	(3,500.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	41,051.00	42,352.00	24,295.40	42,352.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	88,563.00	121,441.00	74,378.06	148,941.00	(27,500.00)	-22.6%
Unemployment Insurance		3501-3502	480.00	506.00	296.44	506.00	0.00	0.0%
Workers' Compensation		3601-3602	18,291.00	20,483.00	12,148.62	20,483.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,087.00	1,863.00	1,119.13	1,863.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,573.00	4,954.00	2,871.22	4,954.00	0.00	0.0%
PERS Reduction		3801-3802	7,007.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>268,366.00</b>	<b>308,997.00</b>	<b>184,926.42</b>	<b>343,997.00</b>	<b>(35,000.00)</b>	<b>-11.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,972.00	19,342.00	6,243.12	19,342.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,622.00	1,622.77	1,622.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>30,972.00</b>	<b>20,964.00</b>	<b>7,865.89</b>	<b>20,964.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	2,500.00	2,735.30	2,500.00	0.00	0.0%
Dues and Memberships		5300	220.00	241.00	241.00	241.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183,750.00	182,000.00	30,829.34	182,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,834.00	13,305.00	11,073.29	13,305.00	0.00	0.0%
Communications		5900	5,000.00	5,666.00	2,660.40	5,666.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>200,304.00</b>	<b>203,712.00</b>	<b>47,539.33</b>	<b>203,712.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	79,327.00	52,869.00	34,208.95	52,869.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>79,327.00</b>	<b>52,869.00</b>	<b>34,208.95</b>	<b>52,869.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,541,687.00</b>	<b>1,541,687.00</b>	<b>867,354.06</b>	<b>1,618,232.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	76,545.00	76,545.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	76,545.00	76,545.00	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	76,545.00		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
6130	Child Development: Center-Based Reserve Account	21,741.28
Total, Restricted Balance		<u>21,741.28</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,547,728.00	9,547,728.00	3,889,040.20	9,547,728.00	0.00	0.0%
3) Other State Revenue		8300-8599	739,730.00	739,730.00	322,969.39	791,860.00	52,130.00	7.0%
4) Other Local Revenue		8600-8799	1,071,428.00	1,071,428.00	681,072.46	1,073,422.00	1,994.00	0.2%
5) TOTAL, REVENUES			11,358,886.00	11,358,886.00	4,893,082.05	11,413,010.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,936,801.00	3,936,801.00	2,207,943.17	4,076,201.00	(139,400.00)	-3.5%
3) Employee Benefits		3000-3999	1,579,838.00	1,579,838.00	897,635.67	1,728,838.00	(149,000.00)	-9.4%
4) Books and Supplies		4000-4999	4,734,145.00	4,515,000.00	2,167,497.32	4,506,000.00	9,000.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	420,782.00	420,782.00	304,683.34	728,900.00	(308,118.00)	-73.2%
6) Capital Outlay		6000-6999	55,000.00	274,145.00	208,822.64	244,087.00	30,058.00	11.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	365,866.00	365,866.00	0.00	0.00	365,866.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	540,729.00	540,729.00	102,472.00	570,910.00	(30,181.00)	-5.6%
9) TOTAL, EXPENDITURES			11,633,161.00	11,633,161.00	5,889,054.14	11,854,936.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(274,275.00)	(274,275.00)	(995,972.09)	(441,926.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(274,275.00)	(274,275.00)	(995,972.09)	(441,926.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,728,944.00	5,210,083.89		5,210,083.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,728,944.00	5,210,083.89		5,210,083.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,728,944.00	5,210,083.89		5,210,083.89		
2) Ending Balance, June 30 (E + F1e)			4,454,669.00	4,935,808.89		4,768,157.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	573,442.23		573,442.23		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,454,669.00	4,362,366.66		4,194,715.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	9,547,728.00	9,547,728.00	3,889,040.20	9,547,728.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			9,547,728.00	9,547,728.00	3,889,040.20	9,547,728.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	739,730.00	739,730.00	322,969.39	791,860.00	52,130.00	7.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			739,730.00	739,730.00	322,969.39	791,860.00	52,130.00	7.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,065,622.00	1,065,622.00	675,899.03	1,065,622.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,806.00	5,806.00	5,173.43	7,800.00	1,994.00	34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,071,428.00	1,071,428.00	681,072.46	1,073,422.00	1,994.00	0.2%
<b>TOTAL, REVENUES</b>			11,358,886.00	11,358,886.00	4,893,082.05	11,413,010.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,743,682.00	2,743,682.00	1,537,729.49	2,863,682.00	(120,000.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	611,340.00	611,340.00	338,523.60	630,740.00	(19,400.00)	-3.2%
Clerical, Technical and Office Salaries		2400	451,407.00	451,407.00	261,903.46	451,407.00	0.00	0.0%
Other Classified Salaries		2900	130,372.00	130,372.00	69,786.62	130,372.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,936,801.00</b>	<b>3,936,801.00</b>	<b>2,207,943.17</b>	<b>4,076,201.00</b>	<b>(139,400.00)</b>	<b>-3.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	625,319.00	625,319.00	337,192.18	659,319.00	(34,000.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	282,935.00	282,935.00	142,104.49	282,935.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	502,807.00	553,722.00	351,601.60	668,722.00	(115,000.00)	-20.8%
Unemployment Insurance		3501-3502	1,969.00	1,969.00	1,102.25	1,969.00	0.00	0.0%
Workers' Compensation		3601-3602	74,798.00	74,798.00	45,209.05	74,798.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,543.00	8,543.00	4,198.12	8,543.00	0.00	0.0%
OPEB, Active Employees		3751-3752	32,552.00	32,552.00	16,227.98	32,552.00	0.00	0.0%
PERS Reduction		3801-3802	50,915.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,579,838.00</b>	<b>1,579,838.00</b>	<b>897,635.67</b>	<b>1,728,838.00</b>	<b>(149,000.00)</b>	<b>-9.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	382,268.00	382,268.00	323,169.18	442,268.00	(60,000.00)	-15.7%
Noncapitalized Equipment		4400	87,319.00	87,319.00	64,724.32	87,319.00	0.00	0.0%
Food		4700	4,264,558.00	4,045,413.00	1,779,603.82	3,976,413.00	69,000.00	1.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,734,145.00</b>	<b>4,515,000.00</b>	<b>2,167,497.32</b>	<b>4,506,000.00</b>	<b>9,000.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,066.00	23,066.00	13,708.66	23,066.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,051.00	272,051.00	99,381.88	212,051.00	60,000.00	22.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	260,294.00	260,294.00	172,274.10	626,160.00	(365,866.00)	-140.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(165,700.00)	(169,736.00)	(20.63)	(169,736.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,948.00	22,984.00	3,802.95	16,236.00	6,748.00	29.4%
Communications		5900	12,123.00	12,123.00	15,536.38	21,123.00	(9,000.00)	-74.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>420,782.00</b>	<b>420,782.00</b>	<b>304,683.34</b>	<b>728,900.00</b>	<b>(308,118.00)</b>	<b>-73.2%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	55,000.00	120,158.00	64,686.00	90,100.00	30,058.00	25.0%
Equipment		6400	0.00	153,987.00	144,136.64	153,987.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>55,000.00</b>	<b>274,145.00</b>	<b>208,822.64</b>	<b>244,087.00</b>	<b>30,058.00</b>	<b>11.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	160,866.00	160,866.00	0.00	0.00	160,866.00	100.0%
Other Debt Service - Principal		7439	205,000.00	205,000.00	0.00	0.00	205,000.00	100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>365,866.00</b>	<b>365,866.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365,866.00</b>	<b>100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	540,729.00	540,729.00	102,472.00	570,910.00	(30,181.00)	-5.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>540,729.00</b>	<b>540,729.00</b>	<b>102,472.00</b>	<b>570,910.00</b>	<b>(30,181.00)</b>	<b>-5.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,633,161.00</b>	<b>11,633,161.00</b>	<b>5,889,054.14</b>	<b>11,854,936.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	710,000.00	710,000.00	710,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	710,000.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	437.98	3,000.00	0.00	0.0%
5) TOTAL REVENUES			713,000.00	713,000.00	710,437.98	713,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	115,000.00	162,089.00	128,636.63	162,089.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,474,161.00	1,009,490.00	399,687.61	1,009,490.00	0.00	0.0%
6) Capital Outlay		6000-6999	65,000.00	482,582.00	285,902.09	732,582.00	(250,000.00)	-51.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,654,161.00	1,654,161.00	814,226.33	1,904,161.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(941,161.00)	(941,161.00)	(103,788.35)	(1,191,161.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(941,161.00)	(941,161.00)	(103,788.35)	(1,191,161.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,811,161.00	1,822,734.33		1,822,734.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,811,161.00	1,822,734.33		1,822,734.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,811,161.00	1,822,734.33		1,822,734.33		
2) Ending Balance, June 30 (E + F1e)			870,000.00	881,573.33		631,573.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		631,573.33		
Deferred Maintenance Projects	0000	9760				631,573.33		
d) Assigned								
Other Assignments		9780	870,000.00	881,573.33		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	710,000.00	710,000.00	710,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			0.00	710,000.00	710,000.00	710,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	710,000.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			710,000.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	437.98	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	3,000.00	437.98	3,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			713,000.00	713,000.00	710,437.98	713,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	115,000.00	162,089.00	128,636.63	162,089.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>115,000.00</b>	<b>162,089.00</b>	<b>128,636.63</b>	<b>162,089.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,234,161.00	769,490.00	297,877.61	769,490.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	240,000.00	240,000.00	101,810.00	240,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,474,161.00</b>	<b>1,009,490.00</b>	<b>399,687.61</b>	<b>1,009,490.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	482,582.00	285,902.09	597,582.00	(115,000.00)	-23.8%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	65,000.00	0.00	0.00	135,000.00	(135,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>65,000.00</b>	<b>482,582.00</b>	<b>285,902.09</b>	<b>732,582.00</b>	<b>(250,000.00)</b>	<b>-51.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,654,161.00</b>	<b>1,654,161.00</b>	<b>814,226.33</b>	<b>1,904,161.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	1,500,000.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,500,000.00	0.00	0.00		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,500,000.00	0.00	0.00		
2) Ending Balance, June 30 (E + F1e)				1,500,000.00	0.00	0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	1,500,000.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	283.33	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	283.33	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	283.33	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	283.33	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	1,500,000.00		1,500,000.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	1,500,000.00		1,500,000.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	1,500,000.00		1,500,000.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	1,500,000.00		1,500,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	1,500,000.00		1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	283.33	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	283.33	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	283.33	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	36,000.00	24,302.65	94,853.00	58,853.00	163.5%
5) TOTAL, REVENUES			35,000.00	36,000.00	24,302.65	94,853.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	293.00	292.56	293.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	66.00	62.64	66.00	0.00	0.0%
4) Books and Supplies		4000-4999	325,000.00	298,070.00	35,429.34	52,777.00	245,293.00	82.3%
5) Services and Other Operating Expenditures		5000-5999	123,000.00	45,264.00	21,314.97	38,124.00	7,140.00	15.8%
6) Capital Outlay		6000-6999	12,218,923.00	16,589,144.00	9,611,542.66	16,587,752.00	1,392.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,666,923.00	16,932,837.00	9,668,642.17	16,679,012.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,631,923.00)	(16,896,837.00)	(9,644,339.52)	(16,584,159.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,631,923.00)	(16,896,837.00)	(9,644,339.52)	(16,584,159.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,596,304.00	27,323,891.03		27,323,891.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,596,304.00	27,323,891.03		27,323,891.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,596,304.00	27,323,891.03		27,323,891.03		
2) Ending Balance, June 30 (E + F1e)			15,964,381.00	10,427,054.03		10,739,732.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,964,381.00	10,427,054.03		10,739,732.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	23,463.66	93,853.00	58,853.00	168.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,000.00	838.99	1,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			35,000.00	36,000.00	24,302.65	94,853.00	58,853.00	163.5%
<b>TOTAL, REVENUES</b>			35,000.00	36,000.00	24,302.65	94,853.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	293.00	292.56	293.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	293.00	292.56	293.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	34.00	33.48	34.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	24.00	22.38	24.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	1.00	0.15	1.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	6.00	6.00	6.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	1.00	0.63	1.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	66.00	62.64	66.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	125,000.00	112,853.00	24,320.96	39,385.00	73,468.00	65.1%
Noncapitalized Equipment		4400	200,000.00	185,217.00	11,108.38	13,392.00	171,825.00	92.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			325,000.00	298,070.00	35,429.34	52,777.00	245,293.00	82.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	26,600.00	28,201.00	6,776.74	22,290.00	5,911.00	21.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200.00	799.00	0.00	594.00	205.00	25.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	700.00	729.00	28.86	729.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	95,500.00	15,220.00	14,195.21	14,196.00	1,024.00	6.7%
Communications		5900	0.00	315.00	314.16	315.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			123,000.00	45,264.00	21,314.97	38,124.00	7,140.00	15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	125,455.00	1,427.00	1,427.00	1,427.00	0.00	0.0%
Land Improvements		6170	100,000.00	341,990.00	182,441.26	339,790.00	2,200.00	0.6%
Buildings and Improvements of Buildings		6200	11,977,468.00	16,245,727.00	9,427,674.40	16,246,535.00	(808.00)	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	16,000.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,218,923.00</b>	<b>16,589,144.00</b>	<b>9,611,542.66</b>	<b>16,587,752.00</b>	<b>1,392.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,666,923.00</b>	<b>16,932,837.00</b>	<b>9,668,642.17</b>	<b>16,679,012.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,005.00	260,005.00	111,913.92	227,306.00	(32,699.00)	-12.6%
5) TOTAL, REVENUES			260,005.00	260,005.00	111,913.92	227,306.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,615.00	10,711.00	10,706.51	10,711.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,350.00	55,861.00	8,209.79	56,611.00	(750.00)	-1.3%
6) Capital Outlay		6000-6999	2,500.00	170,880.00	57,034.02	1,079,816.00	(908,936.00)	-531.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,465.00	237,452.00	75,950.32	1,147,138.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			246,540.00	22,553.00	35,963.60	(919,832.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			246,540.00	22,553.00	35,963.60	(919,832.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,222,146.00	3,354,465.86		3,354,465.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,222,146.00	3,354,465.86		3,354,465.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,222,146.00	3,354,465.86		3,354,465.86		
2) Ending Balance, June 30 (E + F1e)			3,468,686.00	3,377,018.86		2,434,633.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,468,686.00	3,377,018.86		2,434,633.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	37,000.00	37,000.00	0.00	0.00	(37,000.00)	-100.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,005.00	8,005.00	3,083.55	12,306.00	4,301.00	53.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	215,000.00	215,000.00	108,818.37	215,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	12.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>260,005.00</b>	<b>260,005.00</b>	<b>111,913.92</b>	<b>227,306.00</b>	<b>(32,699.00)</b>	<b>-12.6%</b>
<b>TOTAL, REVENUES</b>			<b>260,005.00</b>	<b>260,005.00</b>	<b>111,913.92</b>	<b>227,306.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,615.00	10,711.00	10,706.51	10,711.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,615.00	10,711.00	10,706.51	10,711.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	176.00	160.04	176.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,350.00	55,685.00	8,049.75	56,435.00	(750.00)	-1.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			7,350.00	55,861.00	8,209.79	56,611.00	(750.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	5,630.00	4,725.00	5,630.00	0.00	0.0%
Land Improvements		6170	0.00	85,442.00	322.00	85,442.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,500.00	79,808.00	51,987.02	988,744.00	(908,936.00)	-1138.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,500.00</b>	<b>170,880.00</b>	<b>57,034.02</b>	<b>1,079,816.00</b>	<b>(908,936.00)</b>	<b>-531.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,465.00</b>	<b>237,452.00</b>	<b>75,950.32</b>	<b>1,147,138.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130.00	130.00	32.94	130.00	0.00	0.0%
5) TOTAL, REVENUES			130.00	130.00	32.94	130.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,343,750.00	1,275,219.00	623,500.00	1,247,000.00	28,219.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,343,750.00	1,275,219.00	623,500.00	1,247,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,343,620.00)	(1,275,089.00)	(623,467.06)	(1,246,870.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	68,531.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	1,275,219.00	1,275,219.00	623,500.00	1,247,000.00	(28,219.00)	-2.2%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,343,750.00	1,275,219.00	623,500.00	1,247,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			130.00	130.00	32.94	130.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,281.00	33,427.26		33,427.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,281.00	33,427.26		33,427.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,281.00	33,427.26		33,427.26		
2) Ending Balance, June 30 (E + F1e)			33,411.00	33,557.26		33,557.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	25,333.00	25,482.78		25,482.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,078.00	8,074.48		8,074.48		
JWiens PTA donation for shade structure	0000	9780				8,074.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130.00	130.00	32.94	130.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			130.00	130.00	32.94	130.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			130.00	130.00	32.94	130.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,343,750.00	1,275,219.00	623,500.00	1,247,000.00	28,219.00	2.2%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,343,750.00	1,275,219.00	623,500.00	1,247,000.00	28,219.00	2.2%
<b>TOTAL EXPENDITURES</b>			1,343,750.00	1,275,219.00	623,500.00	1,247,000.00	28,219.00	2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	68,531.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			68,531.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	1,275,219.00	1,275,219.00	623,500.00	1,247,000.00	(28,219.00)	-2.2%
<b>(c) TOTAL, SOURCES</b>			1,275,219.00	1,275,219.00	623,500.00	1,247,000.00	(28,219.00)	-2.2%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,343,750.00	1,275,219.00	623,500.00	1,247,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,979,539.00	2,979,539.00	1,814,838.46	2,979,539.00	0.00	0.0%
5) TOTAL, REVENUES			2,979,539.00	2,979,539.00	1,814,838.46	2,979,539.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	2,293.36	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,357,164.00	2,357,164.00	(4,505,882.22)	2,512,817.00	(155,653.00)	-6.6%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,362,164.00	2,362,164.00	(4,503,588.86)	2,517,817.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			617,375.00	617,375.00	6,318,427.32	461,722.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			617,375.00	617,375.00	6,318,427.32	461,722.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,394,798.00	4,735,803.03		4,735,803.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,394,798.00	4,735,803.03		4,735,803.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,394,798.00	4,735,803.03		4,735,803.03		
2) Ending Net Position, June 30 (E + F1e)			5,012,173.00	5,353,178.03		5,197,525.03		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	5,012,173.00	5,353,178.03		5,197,525.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,850.00	35,850.00	9,238.28	35,850.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,943,689.00	2,943,689.00	1,805,581.19	2,943,689.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	18.99	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,979,539.00</b>	<b>2,979,539.00</b>	<b>1,814,838.46</b>	<b>2,979,539.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,979,539.00</b>	<b>2,979,539.00</b>	<b>1,814,838.46</b>	<b>2,979,539.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	2,293.36	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>2,293.36</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	72,000.00	72,000.00	114,321.71	72,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,285,164.00	2,285,164.00	(4,620,203.93)	2,440,817.00	(155,653.00)	-6.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,357,164.00</b>	<b>2,357,164.00</b>	<b>(4,505,882.22)</b>	<b>2,512,817.00</b>	<b>(155,653.00)</b>	<b>-6.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			2,362,164.00	2,362,164.00	(4,503,588.86)	2,517,817.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		





Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	12,690.83	12,690.83	12,762.00	12,735.93	45.10	0%
2. Special Education	640.99	640.99	625.50	625.50	(15.49)	-2%
<b>HIGH SCHOOL</b>						
3. General Education	6,102.32	6,102.32	5,974.00	6,114.73	12.41	0%
4. Special Education	410.79	410.79	394.10	394.10	(16.69)	-4%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	56.25	56.25	57.00	57.00	0.75	1%
6. Special Education	7.59	7.59	8.00	8.00	0.41	5%
7. TOTAL, K-12 ADA	19,908.77	19,908.77	19,820.60	19,935.26	26.49	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	19,908.77	19,908.77	19,820.60	19,935.26	26.49	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	532.95	532.95	558.54	558.54	25.59	5%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	532.95	532.95	558.54	558.54	25.59	5%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

**1A. Calculating the District's ADA Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	19,730.71	19,755.60	0.1%	Met
1st Subsequent Year (2014-15)	19,628.71	19,526.70	-0.5%	Met
2nd Subsequent Year (2015-16)	19,526.71	19,432.70	-0.5%	Met

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the District's Enrollment Variances**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	20,940	20,931	0.0%	Met
1st Subsequent Year (2014-15)	20,830	20,688	-0.7%	Met
2nd Subsequent Year (2015-16)	20,720	20,588	-0.6%	Met

**2B. Comparison of District Enrollment to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	20,639	21,812	94.6%
Second Prior Year (2011-12)	20,343	21,461	94.8%
First Prior Year (2012-13)	19,823	21,130	93.8%
	Historical Average Ratio:		94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	19,756	20,931	94.4%	Met
1st Subsequent Year (2014-15)	19,527	20,688	94.4%	Met
2nd Subsequent Year (2015-16)	19,424	20,588	94.3%	Met

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF/Revenue Limit**

STANDARD: Projected LCFF/revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's LCFF/Revenue Limit Standard Percentage Range: -2.0% to +2.0%

**4A. Calculating the District's Projected Change in LCFF/Revenue Limit**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2013-14)	132,673,418.00		
1st Subsequent Year (2014-15)	142,893,273.00	151,634,928.00	6.1%	Not Met
2nd Subsequent Year (2015-16)	154,566,667.00	169,300,013.00	9.5%	Not Met

**4B. Comparison of District LCFF/Revenue Limit to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected LCFF/revenue limit has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

**Explanation:**  
(required if NOT met)

Change in projected LCFF gap funding in two subsequent year percentage from first inteirim

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	92,192,213.43	105,746,020.06	87.2%
Second Prior Year (2011-12)	96,197,914.68	108,874,682.42	88.4%
First Prior Year (2012-13)	97,822,911.52	110,129,696.61	88.8%
Historical Average Ratio:			88.1%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>	<b>85.1% to 91.1%</b>

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	106,339,591.00	120,704,672.00	88.1%	Met
1st Subsequent Year (2014-15)	127,953,648.00	158,742,613.00	80.6%	Not Met
2nd Subsequent Year (2015-16)	134,035,605.00	162,287,405.00	82.6%	Not Met

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

**Explanation:**  
(required if NOT met)

District is adding staff in two subsequent years to reduce class sizes across all grades

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

**6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2013-14)	16,371,659.00	16,322,237.00	-0.3%	No
1st Subsequent Year (2014-15)	14,586,596.00	15,032,775.00	3.1%	No
2nd Subsequent Year (2015-16)	14,533,971.00	14,905,477.00	2.6%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	12,784,394.00	12,651,744.00	-1.0%	No
1st Subsequent Year (2014-15)	8,998,942.00	8,846,388.00	-1.7%	No
2nd Subsequent Year (2015-16)	8,998,942.00	8,846,388.00	-1.7%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	25,272,598.04	27,382,535.04	8.3%	Yes
1st Subsequent Year (2014-15)	25,107,440.00	26,371,206.00	5.0%	No
2nd Subsequent Year (2015-16)	25,142,440.00	26,417,406.00	5.1%	Yes

Explanation:  
(required if Yes)

Added multi-year transportation contracts for HTS/SH and outside field trips since First Inteim.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	10,541,431.00	11,868,945.00	12.6%	Yes
1st Subsequent Year (2014-15)	9,987,507.00	22,629,807.00	126.6%	Yes
2nd Subsequent Year (2015-16)	9,187,507.00	19,085,959.00	107.7%	Yes

Explanation:  
(required if Yes)

Increase in expenditure related growth in transportation contracts for services to other districts as well as projected LCAP/LCFF implementation

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	19,297,045.00	20,748,907.00	7.5%	Yes
1st Subsequent Year (2014-15)	20,269,073.00	22,254,753.00	9.8%	Yes
2nd Subsequent Year (2015-16)	20,041,764.00	21,596,149.00	7.8%	Yes

Explanation:  
(required if Yes)

Increase in expenditure related growth in transportation contracts for services to other districts as well as projected LCAP/LCFF implementation



**6B. Calculating the District's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	54,428,651.04	56,356,516.04	3.5%	Met
1st Subsequent Year (2014-15)	48,692,978.00	50,250,369.00	3.2%	Met
2nd Subsequent Year (2015-16)	48,675,353.00	50,169,271.00	3.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	29,838,476.00	32,617,852.00	9.3%	Not Met
1st Subsequent Year (2014-15)	30,256,580.00	44,884,560.00	48.3%	Not Met
2nd Subsequent Year (2015-16)	29,229,271.00	40,682,108.00	39.2%	Not Met

**6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other State Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

Other Local Revenue  
(linked from 6A  
if NOT met)

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies  
(linked from 6A  
if NOT met)

Increase in expenditure related growth in transportation contracts for services to other districts as well as projected LCAP/LCFF implementation

**Explanation:**

Services and Other Exps  
(linked from 6A  
if NOT met)

Increase in expenditure related growth in transportation contracts for services to other districts as well as projected LCAP/LCFF implementation

**7. CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

**7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance**

**NOTE:** AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

**7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,825,375.96	3,752,100.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,710,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup>A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	4.6%	4.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.7%</b>	<b>1.5%</b>	<b>1.4%</b>

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(6,257,545.96)	120,900,295.00	5.2%	Not Met
1st Subsequent Year (2014-15)	(13,695,152.00)	159,438,236.00	8.6%	Not Met
2nd Subsequent Year (2015-16)	(609,641.00)	162,983,028.00	0.4%	Met

**8C. Comparison of District Deficit Spending to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:**  
(required if NOT met)

Deficit spending in current year increases from First Interim projections related to budgeting for potential salary and benefit negotiated increases for current year

**9. CRITERION: Fund and Cash Balances**

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

**9A-1. Determining if the District's General Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2013-14)	28,873,433.70	Met
1st Subsequent Year (2014-15)	12,264,625.70	Met
2nd Subsequent Year (2015-16)	11,437,553.70	Met

**9A-2. Comparison of the District's Ending Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1. Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	1,338,187.97	Met

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

Percentage Level	District ADA		
5% or \$63,000 (greater of)	0	to	300
4% or \$63,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

<sup>1</sup> Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

<sup>2</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

<sup>3</sup> A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	19,756	19,527	19,424
District's Reserve Standard Percentage Level:	3%	3%	3%

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

- b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	0.00		

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	197,250,102.00	217,589,717.00	219,375,435.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	197,250,102.00	217,589,717.00	219,375,435.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,917,503.06	6,527,691.51	6,581,263.05
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,917,503.06</b>	<b>6,527,691.51</b>	<b>6,581,263.05</b>

**10C. Calculating the District's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,900,000.00	10,000,000.00	9,500,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.34)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,899,999.66	10,000,000.00	9,500,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.02%	4.60%	4.33%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,917,503.06</b>	<b>6,527,691.51</b>	<b>6,581,263.05</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your district have projected temporary borrowings between funds?  
(Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

Anticipate borrowing \$4 million from F67 to GF in April to cover cash shortfall due to year-end deferrals. Cash loans made periodically during the year to Fund 12 - Child Development fund from the GF due to fund being paid on reimbursement method. Periodic cash loans to Charter Fund from GF due to inconsistent schedule in payments for new charters. All loans will be repaid early in 2014-15.

**S4. Contingent Revenues**

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0%  
or -\$20,000 to +\$20,000

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, if Form MYP exists, the data will be extracted into the Second Interim column for the Current Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Current Year, and 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(16,265,327.00)	(18,702,189.00)	15.0%	2,436,862.00	Not Met
1st Subsequent Year (2014-15)	(16,265,327.00)	(17,001,411.00)	4.5%	736,084.00	Met
2nd Subsequent Year (2015-16)	(17,565,327.00)	(17,779,668.00)	1.2%	214,341.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	377,236.00	366,059.00	-3.0%	(11,177.00)	Met
1st Subsequent Year (2014-15)	482,113.00	476,907.00	-1.1%	(5,206.00)	Met
2nd Subsequent Year (2015-16)	533,463.00	523,545.00	-1.9%	(9,918.00)	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	500.00	195,623.00	39024.6%	195,123.00	Not Met
1st Subsequent Year (2014-15)	0.00	1,445,623.00	New	1,445,623.00	Not Met
2nd Subsequent Year (2015-16)	0.00	1,445,623.00	New	1,445,623.00	Not Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

\* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Increase in contributions related to budget increases in restricted funds for potential salary/benefit increases.

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Increase transfers out in CY from First interim projections related to addl contributions to F12 and F09 to help support child development programs and new charter with potential salary/benefit increases. Increase in 2 out years related to additional contributions to F20 - OPEB reserve to begin funding OPEB obligation and to F14 for deferred maintenance projects and to meet return to 3% M&O contribution requirement.

- 1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup> Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1-6 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	3,505,054
Certificates of Participation	19-23 Yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	50,440,000
General Obligation Bonds	10-25 Yrs	F51 - Objects 8571, 8711-8714, 8660	F51 - Objects 7433/7444	136,840,000
Supp Early Retirement Program	1-5 Yrs	F01 - Objects 8000-8699	F01 - Objects 3901/3902	5,446,021
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

QZAB (COPS)	7	F01 - Objects 8000-8699	F01 - Objects 7439	3,070,335
QSCB (BAN)	3	F40 - Objects 8660 & 8979	F40 - Object 7438	25,000,000
Lease Revenue Bond		F13 - 8000-8699	F13 - Objects 7438/7439	3,780,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	960,005	1,456,439	1,355,970	1,257,502
Certificates of Participation	3,604,192	3,274,174	3,292,190	3,307,167
General Obligation Bonds	10,132,154	8,961,371	9,866,846	9,883,543
Supp Early Retirement Program	2,915,896	2,572,652	1,427,328	656,109
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB (COPS)	275,665	275,665	275,665	275,665
QSCB (BAN)	1,343,750	1,343,750	1,343,750	671,875
Lease Revenue Bond	368,066	365,866	368,435	370,373
<b>Total Annual Payments:</b>	<b>19,599,728</b>	<b>18,249,917</b>	<b>17,930,184</b>	<b>16,422,234</b>
<b>Has total annual payment increased over prior year (2012-13)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

**Explanation:**  
(Required if Yes  
to increase in total  
annual payments)

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**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

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DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes
-----

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No
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c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No
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2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	38,183,794.00	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,183,794.00	3,818,394.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2012	7/1/2012

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	4,175,805.00	4,175,805.00
1st Subsequent Year (2014-15)	4,175,805.00	4,175,805.00
2nd Subsequent Year (2015-16)	4,175,805.00	4,175,805.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	659,065.00	628,336.00
1st Subsequent Year (2014-15)	693,687.00	693,687.00
2nd Subsequent Year (2015-16)	703,687.00	703,687.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	693,687.00	693,687.00
1st Subsequent Year (2014-15)	693,687.00	693,687.00
2nd Subsequent Year (2015-16)	693,687.00	693,687.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	166	166
1st Subsequent Year (2014-15)	166	166
2nd Subsequent Year (2015-16)	166	166

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes
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b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No
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c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No
----

2. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs  
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	5,661,682.00	5,661,682.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
 Current Year (2013-14)  
 1st Subsequent Year (2014-15)  
 2nd Subsequent Year (2015-16)

b. Amount contributed (funded) for self-insurance programs  
 Current Year (2013-14)  
 1st Subsequent Year (2014-15)  
 2nd Subsequent Year (2015-16)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	2,319,500.00	2,319,500.00
1st Subsequent Year (2014-15)	2,319,500.00	2,319,500.00
2nd Subsequent Year (2015-16)	2,319,500.00	2,319,500.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	2,319,500.00	2,319,500.00
1st Subsequent Year (2014-15)	2,319,500.00	2,319,500.00
2nd Subsequent Year (2015-16)	2,319,500.00	2,319,500.00

4. Comments:

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**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	936.0	943.0	988.0	1,018.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
(may enter text, such as "Reopener")

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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

754,121
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7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
3,081,350	0	0

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
8,562,581	10,454,000	10,772,000
74.5%	86.8%	86.8%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
822,600	885,900	921,750

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Yes	Yes	Yes

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	729.0	755.0	755.0	755.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
(may enter text, such as "Reopener")


Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

763,720

7. Amount included for any tentative salary schedule increases

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

1,248,570

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**Classified (Non-management) Health and Welfare (H&W) Benefits**

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,018,500	5,150,500	5,150,500
57.0%	68.9%	68.9%

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

Are any new costs negotiated since first interim for prior year settlements included in the interim?

- If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
376,500	396,000	404,500

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of first interim projections?   
 If Yes or n/a, complete number of FTEs, then skip to S9.  
 If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	127.5	131.0	131.0	131.0

1a. Have any salary and benefit negotiations been settled since first interim projections?   
 If Yes, complete question 2.  
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

**Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)**

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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Second Interim  
2013-14 Projected Totals  
Technical Review Checks

Hemet Unified

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.